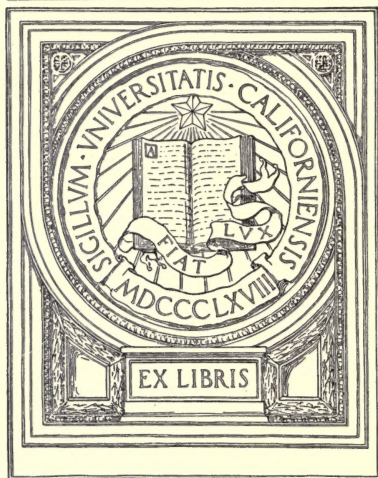


UNIVERSITY OF CALIFORNIA
AT LOS ANGELES



Gift of
Mrs. E. B. Darlington





DEPARTMENT OF THE INTERIOR

MANUAL OF THE UNITED STATES RECLAMATION SERVICE (EDITION OF 1913)

F. H. NEWELL, DIRECTOR

(PRICE, \$2.00)

WASHINGTON

MARCH, 1913

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OF THE

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AT LOS ANGELES

1913
DEPARTMENT OF THE INTERIOR,

UNITED STATES RECLAMATION SERVICE.

WASHINGTON, D. C., *February 15, 1913.*

This Manual is a revision of a preliminary edition issued under date of April, 1912, this being in turn a revision and collection of leaflets sent out for criticism during January and February, 1912. The present (1913) edition embodies the changes or corrections which have been suggested or made necessary by new enactments in the interval from the time of issue of the 1912 edition up to the end of January, 1913.

The Manual is the result of the work of the Washington office force, revised and added to by constructive criticism received from scores of men actively engaged in field work. It embodies the substance of a large number of memoranda, circulars, service orders, and general instructions issued from time to time during the decade of growth and development of the Reclamation Service. Its arrangement has been dictated as far as practicable by considerations of convenience in referring to the subject matter, the principal topics being discussed in small groups and arranged in alphabetic order in accordance with the most prominent idea.

Any manual of this kind is more or less ephemeral and must be modified at short intervals. It has, however, a definite object and value, not merely in securing greater uniformity in practice but also in enforcing efficiency and economy. It has further a certain legal status in pointing out the responsibility and duties of the various employees and from time to time is referred to as evidence of such authority.

Under the President, among other heads of Departments, is the Secretary of the Interior, who by various statutes is entrusted with many duties and responsibilities. In the matter under consideration he is named as the responsible officer to execute the purposes of the Reclamation Act of June 17, 1902 (32 Stat., 388). He in turn organized the Reclamation Service on July 8, 1902, at first under the Director of the Geological Survey. Later, on March 9,

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1907, it became an independent organization reporting to the Secretary through its own Director. The Reclamation Service, however, is not a bureau of the Department created by an act of Congress, but is an organization representing the Secretary of the Interior through administrative authority conferred by him.

When the Reclamation Service was organized under the Director of the Geological Survey, Charles D. Walcott, in July, 1902, the rules and regulations of that organization were made applicable to the new work. Most of the operations for some time thereafter were of the nature of survey and examination, hence the instructions issued by the Geological Survey were found to be applicable in the guidance of field parties. The Reclamation Service officials participated in the revision of the instructions of 1903 prepared for the Geological Survey, these being adapted to the needs of the hydrographic branch, this including the Reclamation Service. The first Manual of the Reclamation Service may thus be considered as the "Instructions Relating to the Work of the Geological Survey—May 1, 1903."

As the work of reclamation construction advanced, it was found necessary from time to time to issue new instructions adapted to it. It was early appreciated that in time these should be embodied in a manual for ready reference. The character of the work, however, was found to be changing so rapidly and the conditions as they developed were so different from those anticipated that it was apparent that no suitable manual could be prepared until there had been worked out in the field a definite course of procedure, based on local needs. A careful analysis of the situation showed that there was danger of obstruction and loss in providing regulations in advance of the knowledge of the real needs. It was equally obvious that as conditions unfolded and instructions were drafted to meet the needs the compilation of such instructions would form the best guide for a manual.

In order to fully understand these conditions and to make use of the experience being acquired several expedients were devised, notably the holding of annual conferences at which the principal engineers could freely discuss matters under consideration, and where papers could be presented for discussion. The results of the earlier conferences were embodied in water supply and irrigation papers, these serving to a certain extent as preliminary in-

structions. The most important of these is Water Supply and Irrigation Paper No. 93 of the United States Geological Survey, entitled, "Proceedings of the First Conference of Engineers of the Reclamation Service, With Accompanying Papers," being the result of the conference at Ogden, Utah, September 15 to 18, 1903.

The results of the second conference of reclamation engineers were published in Water Supply and Irrigation Paper No. 146. These related to the meeting at El Paso, Texas, November 14-18, 1904, and adjournment to Washington, D. C., January 9-14, 1905.

The results of later conferences were embodied in typewritten or other reports not printed.

Previous to 1907, the then Chief Engineer brought together for suggestion and guidance all of the earlier material and also manuals available from various bureaus of the Government, from State surveys, and from other organizations. Particular attention was given to the material obtained from the Corps of Engineers, United States Army. The various instructions and orders were studied with reference to their applicability to the work in hand. It was found, however, after prolonged study of these that most of them were based upon special statutes or upon conditions such that they could not be used as a basis for instructions in the Reclamation Service, or at least without radical changes.

As a result of consideration of the subject from 1905 to 1907 a draft of a relatively complete reclamation manual, distinct from that of the Geological Survey, was prepared and submitted to the principal men in the field and to the legal and accounting experts in Washington. Much time was devoted to careful study of the suggestions made and to comparison with the methods of various corporations and organizations inside and outside of government service, so that by the fall of 1908, the Reclamation Manual as revised by many minds was put in type.

On May 14, 1909, the printing of Part I of the Manual, Chapters 1, 5, 6, and 8, was authorized, and on November 2, 1909, Part II of the Manual was neostyled, both of these being limited to small editions. Since the time of reproduction in 1909 of this material, there have been a number of acts of Congress resulting in somewhat extensive changes requiring a thorough rewriting of the entire material prepared in 1908.

The various manuals for the guidance of the Reclamation Service may thus be summed up as follows:

1902: Regulations and Instructions of the United States Geological Survey.

1903: Revision of the above.

1904: Water Supply Paper No. 93.

1905: Water Supply Paper No. 146.

1909: Part I printed, and Part II neostyled.

1912: Preliminary edition.

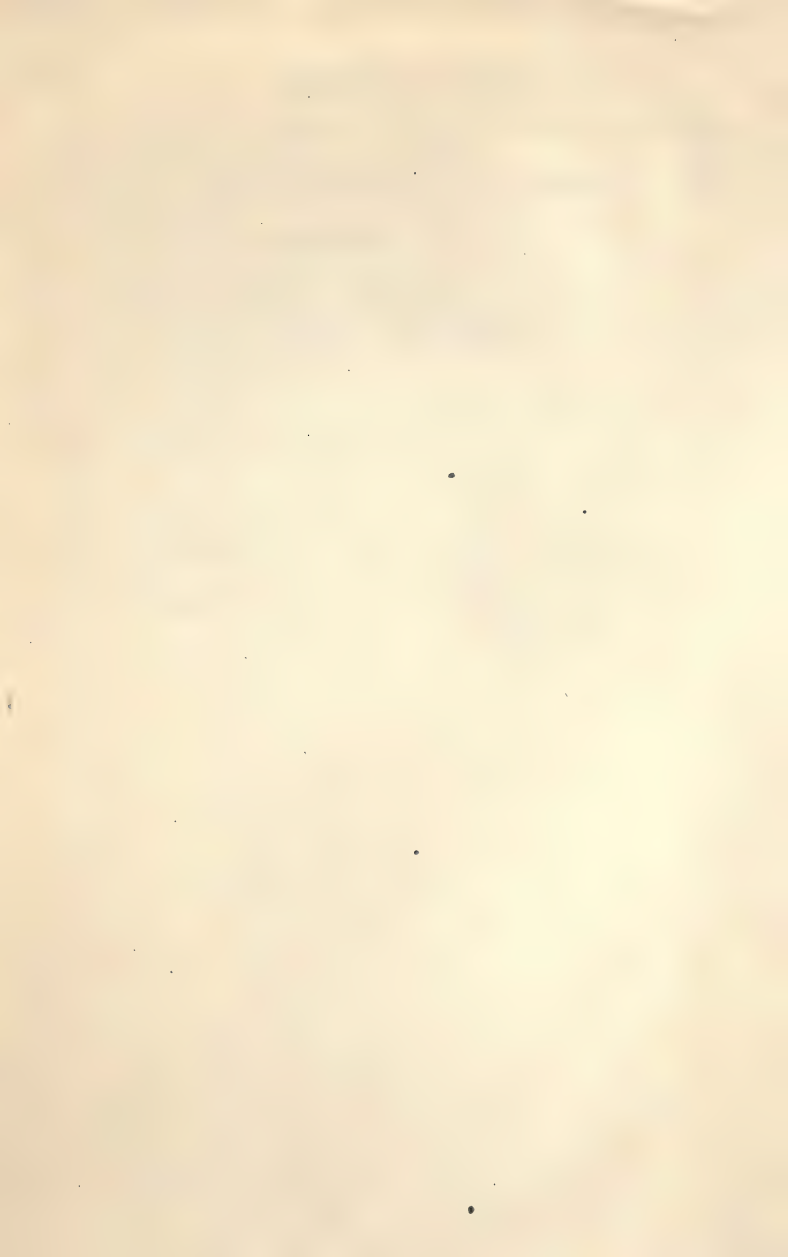
1913: Present edition.

These various instructions or preliminary matter, leading up to the Manual have been amplified in a large number of circulars, the essential portions of which have been combined in the present edition. This edition, therefore, takes the place of all former memoranda, circulars, service orders, and other general instructions, and is to be considered as authoritative, excepting as modified hereafter from time to time by service orders printed monthly in the Reclamation Record or issued from the Washington office.

F. H. NEWELL,

Director.





RECLAMATION SERVICE MANUAL

ACCIDENTS.

Accidents involving loss of life or property or extraordinary incidents should be reported promptly to the Director by wire or mail, giving the principal facts and sufficient information to enable the Washington office to answer ordinary inquiries. (*See also* INJURIES, COMPENSATION FOR.)

ACCOUNTING IN PROJECT OFFICES, ORGANIZATION FOR.

Bookkeeper, par. 9.
Chief Clerk, par. 1.
Cost Keeper, par. 11.
Forwarding Agent, par. 4.
Mercantile Store Clerk, par. 6.
Payroll Clerk, par. 10.
Property inspector, par. 7.
Purchasing agent, par. 2.
Relation of duties to designation of employees, par. 16.
Stationery Clerk, par. 8.
Special Fiscal Agent, par. 12.
Stenographer, par. 13.
Steward, par. 15.
Storehouse Clerk, par. 5.
Timekeeper, par. 14.
Transportation Clerk, par. 3.

1. **Chief Clerk.**—The chief clerk will report to the project manager, and will be in charge of all clerical employees in the project office; he will make necessary recommendations affecting the status of such employees. The chief clerk is in responsible charge of all accounting and cost keeping for the project, and should also be in charge of the office building, headquarters and visitor's sleeping quarters, headquarters' mess and grounds. He should open all official mail addressed to the project office, stamping each letter with the date of receipt and making necessary reference marks. He should carefully sort the mail, giving to the project manager such

technical letters as there is reason to believe that he will prefer to answer direct, distributing to the different clerks, whose business it is to properly consider and handle them, all letters relating to accounting and cost keeping. The chief clerk should frequently consult with the project manager on bookkeeping and cost keeping matters and should, under the instructions of the project manager, settle all questions affecting accounting matters for the project. He should also be familiar with all of the work on the project, in order that he may have no trouble in compiling costs from the data furnished from the field. The chief clerk should exercise care at all times to see that there is no duplication of work in the affairs under his supervision.

2. **Purchasing agent.**—The purchasing agent should make all purchases for the project, and other employees should place no orders that have not gone through his hands. He should receive requests for purchases, send out advertisements for proposals, award contracts, and place orders with merchants. (SEE ALSO PURCHASING.)

3. **Transportation clerk.**—The transportation clerk should attend to the receiving and sending of freight and express, wagon hauling and passenger transportation. He should keep a complete record of bills of lading and transportation requests, and should work in conjunction with the purchasing agent. Generally, it will be found best for him to report directly to the purchasing agent.

4. **Forwarding agent.**—On some projects the employment of a forwarding agent may be desirable. Such an employee will generally be necessary on projects located several miles from the nearest railroad station. The duties of forwarding agent will consist largely of superintending the receipt and forwarding of freight and express, loading wagons, aiding the purchasing agent to obtain proposals and place orders, and generally in representing the purchasing agent, to whom he should report.

5. **Storehouse clerk.**—The storehouse clerk should receive and receipt for all material, supplies and equipment intended for the use of the project, make requests for purchases on the purchasing agent, issue material and supplies on requisitions, and keep complete records of all storehouse transactions. (SEE ALSO STOREHOUSES.)

6. **Mercantile store clerk.**—The clerk in charge of a mercantile store should make requests for purchases on the purchasing agent for all supplies intended to be sold. He should keep complete

records of receipts and sales, and will be accountable for the proper management of the mercantile store. (SEE MERCANTILE STORES.)

7. **Property inspector.**—The property inspector should keep a complete record of the quantity, condition, and location of all equipment on the project. He should make frequent inspection trips over the various features of the project, to look into the condition and care of equipment, and to superintend the branding of animals and other Government property. He should be accountable for all of the property on the project. (SEE ALSO PROPERTY.)

8. **Stationery clerk.**—The stationery clerk should receive and issue on requisition all stationery for the project and should keep a complete record of amounts received and issued and of the stock on hand. He should make requisition through the purchasing agent on the office of the Director for all stationery required and should be held responsible for shortage in the stock of stationery.

9. **Bookkeeper.**—The bookkeeper should be in complete charge of the account books kept on the project, including voucher register, cost and general ledgers, and all auxiliary books, and should be responsible for the records of the receipt and issue of stores, coupons, meal tickets, etc. He should frequently consult the cost keeper and chief clerk to see that all necessary data are being received from the field. He should prepare monthly bookkeeping reports for the project engineer, supervising engineer and for the Director. (SEE ALSO BOOKKEEPING.)

10. **Pay-roll clerk.**—The pay-roll clerk should receive all time books and time checks; prepare pay-rolls; and, in order to avoid duplication, check services on time cards and charges for meals on travel and field expense accounts. He should prepare all communications to timekeepers in regard to their work and should have charge of any open pay-rolls. He should be an intermediary between the employee who is to be paid and the special fiscal agent. The pay-roll clerk should take care of and file all personnel records, such as papers relating to appointments, applications for employment, transfers of employes, contracts with employes, etc., and should also be responsible for the accuracy of service, travel and field expense accounts that pass through his hands. He should keep a complete card index of all employees on the project, giving name, address, designation, and rate of pay, and a statement of the time

worked each month should be entered thereon. This record should be kept up to date to avoid duplication of pay, and ultimately to form a part of the personnel records of the project office. Contracts for the hire of teams, wagons, etc., should be prepared under his supervision, and when the language used in the contracts is practically the same, time may be saved by mimeographing a number of these forms.

11. Cost keeper.—The cost keeper should collect current cost data intended for the use of the project manager and should see that cost records are kept up to date. These data will be obtained from the daily and monthly feature reports submitted by foremen and timekeepers and from the bookkeeper through the chief clerk. The cost keeper should confer frequently with both the bookkeeper and the chief clerk and see that lists of necessary bookkeeping accounts, with their account numbers and instructions are sent to the engineers, superintendents and others who are in charge of work on the project. When new work of any character is contemplated, the cost keeper and the chief clerk should hold a conference with the project manager to determine just what cost data are to be kept. At least once a month the project manager, together with the chief clerk, should review cost records in order to ascertain if satisfactory information is being secured regarding the character of the work already under construction. The cost keeper should spend as much time as practicable on the work, so that he may study existing conditions and anticipate the wishes of the project manager and chief clerk regarding the collection of better and more detailed cost information. After the cost keeper has become well acquainted with his duties he should be able to detect improper methods of handling material and to point out places where both time and money may be spent to better purposes and with better results, and he should keep the project manager informed in regard to such cases so that abuses may be promptly corrected and methods improved. He should maintain the daily cost records in a convenient form so that the project manager may always be in a position to change antiquated methods and stop unnecessary expenditures. The cost keeper need not necessarily be an engineer, but the assignment of a young engineer to this work is desirable, because an engineer will usually be better informed as to methods and because of the educational advantages of this work. The cost keeper should report directly to the project manager. (SEE ALSO COST KEEPING.)

12. **Special fiscal agent.**—The special fiscal agent should pay accounts presented to him for payment after auditing them as to correctness of form, etc. He should pay all accounts promptly, for prompt payment means, as a rule, lower prices, and he should aid the purchasing agent in obtaining cash discounts by disposing of routine business in a prompt and businesslike manner. The special fiscal agent should also collect and receipt for all money that is required to be paid to the United States and see that it is accounted for in a proper manner. He should be provided with a safe or vault for the safe keeping of his check books and other valuable books and records, and he alone should have access to it or to that portion assigned to him. He should have absolutely nothing to do with the making of purchases or the preparation of vouchers, and he should be surrounded with every possible check that would tend to safeguard the Government's interests as well as his own. The special fiscal agent may be frequently importuned by merchants and others to act as their collector, or to protect them against loss in the transaction of business with Government employes; but under no circumstances should such an arrangement be permitted. As the special fiscal agent may on short notice be moved from point to point in the field, it may be convenient for him to use a press copy letter book for keeping copies of his letters. This book, together with such letters as he may receive, should remain in his own custody while he continues to serve as special fiscal agent on the project, and thereafter should be filed as directed by the project engineer, so that they may become a part of the project office records. (SEE SPECIAL FISCAL AGENTS, RESPONSIBILITIES AND DUTIES OF.)

13. **Stenographer.**—The stenographer should attend to all correspondence for the chief clerk and such letters as are not disposed of by other clerks in the accounting section. He should have charge of the letter and bill files, and do general clerical work.

14. **Timekeeper.**—The timekeeper should keep a record of the time of all persons and animals employed, submitting the same in time books or time checks to the pay-roll clerk. He should also record deductions from pay-roll accounts for meals furnished, mercantile store coupons, rent, hospital charges, etc. He should not be allowed in any case to distribute the fiscal agent's checks to employees. (See also TIMEKEEPING.)

15. **Steward.**—On some projects where one or more large

mess houses are maintained it is advisable to place them in charge of a steward, who will be held accountable for the proper management of the mess houses under his supervision.

16. **Relation of duties to designation of employees.**—It is not expected that a separate employee will be required on every project for each of the positions named. As a rule, the duties of two or more of the positions may be assigned to one clerk. The duties and designations are specified in order to suggest some kind of an office organization, for without such organization it is hardly to be expected that the ordinary routine business of an office can be carried on expeditiously or that the best results can be obtained. The chief clerk and his subordinates should exert every effort to save the project manager and his technical subordinates from the performance of any clerical work. The accountant's duties are quite as much of a specialty as are the duties of the engineer, and if the engineer is compelled to do this class of work he must neglect his engineering duties. If the engineer is unhampered by office and clerical work he will be able to travel more and inspect the work frequently and perhaps save on one trip as much as the salary of a clerk for an entire year. The clerical force should bear these matters in mind.

ACCOUNTS, CLASSIFICATION OF.

Advance collections, water right building charges, par. 28.

Advance collections, water right operation and maintenance charges, par. 29.

Building charges, par. 24.

Building charges, forfeited, par. 26.

Building cost, par. 22.

Building revenues, pars. 31 to 37, inclusive.

Cash on hand, par. 52.

Collection vouchers, par. 2.

Contractor's freight refunds, par. 32.

Disbursement vouchers, par. 1.

Equipment in use, par. 44.

Estimated equipment depreciation account, par. 57.

Forfeitures by defaulting bidders and contractors, par. 33.

Freight and handling, par. 56.

- Goods in transit, par. 54.
- Hospitals net results, par. 62.
- Inventory accounts, pars. 42 to 57, inclusive.
- Mercantile store net results, par. 61.
- Mercantile stores, par. 42.
- Mess house net results, par. 60.
- Operation and maintenance charges, par. 25.
- Operation and maintenance charges, forfeited, par. 27.
- Operation and maintenance cost, par. 23.
- Operation and maintenance revenues, pars. 38 to 41, inclusive.
- Products of local operations, par. 53.
- Refunds, repayment account, par. 5.
- Rentals and tolls, telephone lines, par. 36.
- Rentals of buildings, par. 30.
- Rentals of grazing and farming lands, par. 31.
- Rentals of irrigating water, par. 35.
- Rentals of irrigating water, O & M, par. 40.
- Rentals of lands and buildings, par. 38.
- Rentals of power and light, par. 34.
- Rentals of power and light, O & M, par. 39.
- Reserve for replacement of structures, par. 59.
- Revenues, miscellaneous, par. 37.
- Revenues, miscellaneous, O & M, par. 41.
- Services of Government animals, par. 58.
- Transfer adjustment account, par. 55.
- Transfer vouchers received, par. 3.
- Transfer vouchers issued, par. 4.
- Uncollected freight refunds, par. 16.
- Uncollected miscellaneous, par. 21.
- Uncollected miscellaneous rentals, par. 18.
- Uncollected water rentals, par. 17.
- Uncollected water right building charges, par. 19.
- Uncollected water right operation and maintenance charges, par. 20.
- Unpaid agreements to purchase real property, par. 12.
- Unpaid contract estimates, par. 8.
- Unpaid contract holdbacks, par. 9.
- Unpaid freight and express, par. 10.
- Unpaid labor, par. 6.
- Unpaid miscellaneous, par. 15.

- Unpaid passenger fares, par. 11.
- Unpaid purchases, par. 7.
- Unredeemed coupon books, par. 13.
- Unredeemed meal tickets, par. 14.

Class I. Investment of the United States.

1. **Disbursement vouchers.**—Credit this account with disbursement vouchers paid by local special fiscal agents and disbursement vouchers and claims paid elsewhere for which debit notices have been received and debit it with nothing except entries necessary to correct bookkeeping errors in previous credits. The account may be subdivided to show payments by different special fiscal agents if desired, but the whole should be reported in a single item.

2. **Collection vouchers.**—Debit this account with collection vouchers collected by local special fiscal agents and collection vouchers and claims collected elsewhere for which credit notices have been received, and credit it with nothing except entries necessary to correct bookkeeping errors in previous debits, and with refunds as directed in par. 5. The account may be subdivided to show collections by different special fiscal agents if desired, but the whole should be reported in a single item.

3. **Transfer vouchers received.**—Credit this account with the value of equipment, articles or services transferred from other projects as represented by approved transfer vouchers, and debit it with nothing except entries necessary to correct bookkeeping errors in previous credits. The balance will be a credit balance and will represent the gross value of transfers from other projects. This account may be subdivided to show the value of transfers received from each project, but the whole should be reported in a single item.

4. **Transfers, vouchers issued.**—Debit this account with the value of equipment, articles or services transferred to other projects, as represented by approved transfer vouchers, and credit it with nothing except entries necessary to correct bookkeeping errors in previous debits. The balance will be a debit balance, representing the gross transfers to other projects. This account may be subdivided to show the amount transferred to each project, but the whole should be reported in a single item.

Note.—The amount debited on the books of the project

issuing the transfer should be the same as that credited on the project receiving it, so that the totals of these accounts (3 and 4) for all projects, when brought together in the Director's office will equal each other. Any differences of opinion as to value should be adjusted before entries in these accounts (3 and 4) are made on the books of either project concerned.

5. Refunds repayment account.—Debit this account with the amount refunded to water users on account of Water Right Building and Operation and Maintenance charges.

Note.—When a refund has been made the entries will be made as follows:

- | | |
|-----------|--|
| 1st Debit | Repayment account (either building or operation and maintenance accruals). |
| Credit | Disbursement vouchers. |
| 2d Debit | Refunds repayment account. |
| Credit | Collection vouchers. |

Class II. Accounts Payable.

6. Unpaid labor.—Credit this account with salaries and wages earned as shown by time books or other time records, and debit it with deductions from service vouchers for meals furnished or meal tickets issued, lodging, sales at mercantile stores or coupon books issued, hospital or other services charged to employees and payments on account of services. The balance, if any, will be a credit balance and will represent the liability for unpaid labor. This account should not be subdivided, but details should be kept in auxiliary records.

7. Unpaid purchases.—Credit this account with invoices covering purchases, and debit it with payments on account of such invoices and deductions from previously credited amounts arising from overcharges therein. The balance, if any, will be a credit balance and will represent the liability for unpaid purchases. This account may be subdivided if desired, but the whole should be reported in a single item. Details of this controlling account should be kept in the personal accounts in the Liability Register and the sum of the balances therein should equal the balance of the unpaid purchases account.

8. **Unpaid contract estimates.**—Credit this account with earnings due on contract estimates at the end of each month, and debit it with subsequent payments thereon. The balance, if any, will be a credit balance and will represent the liability for unpaid contract estimates. This account may be subdivided to show the amount due each contractor but the total balance should be reported in a single item. (*See notes 1 and 2 under 9.*)

9. **Unpaid contract holdbacks.**—Credit this account with accrued amounts withheld from the earnings of contractors because of contract provisions for a holdback and debit it with subsequent payments to the contractors of such holdback items. The balance, if any, will be a credit balance and will represent the liability for unpaid contract holdbacks. This account may be subdivided but the total balance should be reported in a single item.

Note 1.—It is important that unpaid contract holdbacks should be kept separate from the unpaid contract estimates, for the latter is a current liability payable at once, while the former represents a deferred liability not usually due until the completion of the contract.

Note 2.—When monthly estimates are forwarded to the Director in the form of claims to be settled by the auditor, an extra memorandum copy thereof should be transmitted. This will later be used as a debit notice to the project and will show actual date of payment. Upon it should be based the entry debiting "Contract estimates" or "Contract holdbacks" and crediting paid vouchers.

10. **Unpaid freight and express.**—Credit this account with the transportation company's charges on shipments for the project, and debit it with subsequent payments thereon, as shown by debit notices received. The balance, if any, will be a credit balance and will represent the liability for unpaid freight and express. The account should not be subdivided but auxiliary records should be kept on Forms 7-742 and 7-730b, showing details.

Note.—The amount to be credited to this account will ordinarily be obtained from the delivering agent's expense bills received in exchange for accomplished bills of lading delivered to him on the receipt of the shipment. When charges on such expense bills are subject to a reduction because of land grant or contract provisions and the project office has information that will enable it to arrive at the

approximate amounts to be paid, it will be better to credit this account with such amounts, rather than with the gross amounts of the expense bills, as the account will then more nearly represent the actual liability for transportation. If, when the debit notices are received, the settlements have been for more or less than the amounts originally credited thereon, the increase, or decrease, should be credited or debited to the account.

11. Unpaid passenger fares.—Credit this account with the regular charges for tickets secured on Government transportation requests issued, and debit it with subsequent payments thereon, as shown by debit notices received. The balance, if any, will be a credit balance and will represent the liability for unpaid passenger transportation. This account should not be subdivided. Supporting detailed records should be kept on Form 7-744.

12. Unpaid agreements to purchase real property.—Credit this account with unpaid amounts represented by agreements to purchase lands, rights of way, canal systems, damages allowed for destruction of property, etc., when contracts and titles have been properly approved; and debit it with all subsequent payments made under such agreements and with the amounts necessary to correct prior erroneous entries. The balance, if any, will be a credit balance and will represent the liability for unpaid agreements to purchase real property. This account may be subdivided on the project books but should be reported in a single item.

13. Unredeemed coupon books.—Credit this account with the value of coupon books issued, and debit it with redemptions at mercantile stores and on disbursement vouchers. The balance, if any, will be a credit balance and will represent the liability for outstanding coupons that may be presented for redemption either by store issues or by disbursement voucher payments. This account should not be subdivided.

14. Unredeemed meal tickets.—Credit this account with the value of meal tickets issued for which deductions have been made or cash received, and debit it with redemptions at mess houses and on disbursement vouchers. The balance, if any, will be a credit balance and will represent the liability for outstanding meal tickets that may be presented for redemption. This account should not be subdivided.

15. Unpaid miscellaneous.—Use this account to record un-

paid items that do not fall within any of the foregoing accounts payable. It should be kept along the same lines as the liability accounts heretofore described. It may be subdivided, but should be reported in a single item.

Class III. Accounts Receivable.

16. **Uncollected freight refunds.**—Debit this account with accrued amounts due the United States from railroads for refund on freight charges paid by contractors and for overcharges on shipments for the United States; and credit it with amounts collected when debit notices have been received. The balance, if any, will be a debit balance and will represent the current asset for freight refunds due the Government. This account may be subdivided but the total balance should be reported in a single item. Supporting detail records should be kept on Form 7-743.

17. **Uncollected water rentals.**—Debit this account with accrued amounts due the United States under contracts for water supplied for irrigation, and credit it with amounts subsequently collected thereon. The balance, if any, will be a debit balance and will represent the current asset for uncollected water rentals. This account should not be subdivided but subsidiary records should be kept showing the amount due from each water user.

Note.—This account will not receive any entries representing amounts accrued to the United States for water-right building and operation and maintenance charges. For this class of entries see pars. 19 and 20.

18. **Uncollected miscellaneous rentals.**—Debit this account with accrued amounts due the United States for rentals of cottages, buildings, grazing lands, etc., and credit it with amounts subsequently collected thereon and with the amounts of deductions therefor on disbursement vouchers. The balance, if any, will be a debit balance and will represent the current asset for uncollected miscellaneous rentals. This account should not be subdivided, but subsidiary records should be kept showing the amount due from each tenant.

19. **Uncollected water-right building charges.**—Debit this account with the amount accrued and due for each instalment of reclamation water-right building charges and credit it with collec-

tions thereon. The balance, if any, will be a debit balance and will represent the current asset for such amounts due and unpaid. This account should not be subdivided, but subsidiary records should be kept showing the amounts due from each water-right applicant.

20. **Uncollected water-right operation and maintenance charges.**—Debit this account with the amounts accrued and due for each instalment of reclamation water-right operation and maintenance charges, and credit it with collections thereon. The balance, if any, will be a debit balance and will represent the current asset for such amounts due and unpaid. This account should not be subdivided but subsidiary records should be kept showing the amounts due from each water-right applicant.

21. **Uncollected miscellaneous.**—Debit this account with uncollected items that do not readily fall within any of the foregoing accounts receivable and credit it with collections thereon. It should be kept along the same lines as the asset accounts heretofore described. It may be subdivided but the total balance should be reported in a single item.

Class IV. Cost Ledger Controlling Accounts.

The two following accounts show the gross charges for (a) expenditures incurred in the construction of the project and its preliminary and incidental features, and (b) expenditures incurred in the use and preservation of the completed project or parts thereof.

22. **Building cost.**—Debit this account with the gross charges for building; credit it with the transfer of manufactured products to the inventory accounts and with the transfer to the proper inventory accounts of previously requisitioned articles; and debit or credit it with the amounts necessary to close the accounts of incidental operating features into the proper cost adjustment accounts under Class VIII.

23. **Operation and maintenance cost.**—Debit this account with the gross charges for operation and maintenance; credit it with the transfer to proper inventory accounts of previously requisitioned articles and debit or credit it with the amounts necessary to close the accounts of incidental operating features into the proper cost adjustment under Class VIII.

Note 1.—It is intended that the two cost ledger accounts, 23 and 24 shall be carried in the same subsidiary book; but

the leaves for the accounts in each shall be grouped as though they were actually two volumes. The terms "building" and "operation and maintenance," are here used in their broad senses and not with their restrictive applications.

The building cost ledger should include all features of an incidental or subsidiary character that indirectly share in the construction of the projects as well as those that directly contribute to that end. Not only the original building cost of these features but their operation costs as well should be charged to building cost. Account 23 should, however, include the cost of operating partial or incomplete irrigation systems that make up units on which no further work is needed before their incorporation as completed parts of finished project.

Class V. Repayment Accounts.

The six following accounts are provided to show the amount of water-right charges (whether collected or uncollected), for building and operation and maintenance. They should be kept separately by calendar years, in the general ledger but reported on the project monthly balance sheet in one total.

24. **Building charges.**—Credit this account with the total amount of accrued building charges and debit it with nothing except entries necessary to correct bookkeeping errors, or adjustments to other repayment accounts.

25. **Operation and maintenance charges.**—Credit this account with the total amount of accrued operation and maintenance charges, and debit it with nothing except entries necessary to correct bookkeeping errors, or adjustments to other repayment accounts.

26. **Building charges, forfeited.**—Credit this account with the total amount of all forfeitures of building charges and debit it with nothing except entries necessary to correct bookkeeping errors.

27. **Operation and maintenance charges, forfeited.**—Credit this account with the total amount of all forfeitures of operation and maintenance charges and debit it with nothing except entries necessary to correct bookkeeping errors.

28. **Advance collections, water-right building charges.**—Credit this account with collections of water-right building charges received in advance of their accrual from water-right applicants and debit it with such building charges as they accrue. The balance,

if any, will be a credit balance and will represent, not a current liability, but the amount by which anticipated future assets for annual instalments of such building charges will be reduced. (*See Note after the next account*)

29. Advance collections, water-right operation and maintenance charges.—Credit this account with collections of water-right operation and maintenance charges received in advance of their accrual from water-right applicants, and debit it with such operation and maintenance charges as they accrue. The balance, if any, will be a credit balance and will represent, not a current liability, but the amount by which anticipated future assets for annual instalments of such operation and maintenance charges will be reduced.

Note.—The two preceding accounts provide for segregating all water users' credit balances for advance collections instead of combining them with debit balances in order that accounts 19 and 20 will show the exact amounts of building and operation and maintenance charges accrued and uncollected.

Class VI. Revenue Accounts.

Revenue accounts are designed to cover revenues accruing from the operation of individual portions of the projects, (a) during the building period, and (b) during the operation period. It is suggested that the names adopted for the revenue accounts shall be similar to those appearing in the cost ledger so that it may be possible to contrast readily revenues and costs.

30-37. Building revenues.—Credit these accounts with accrued amounts due to the United States for services furnished by the several features on the project connected with its building, whether such revenues have been collected or are carried as assets in accounts receivable, and debit them with nothing except entries necessary to correct bookkeeping errors or refunds on account of erroneous collections. The accounts for building revenues are: 30, Rentals of buildings; 31, Rentals of grazing and farming lands; 32, Contractors' freight refunds; 33, Forfeitures by defaulting bidders and contractors; 34, Rentals of power and light; 35, Rentals of irrigating water; 36, Rentals and tolls telephone lines; 37, Revenues miscellaneous.

38-41. Operation and maintenance revenues.—Credit these

accounts with accrued amounts due to the United States for services furnished by the several features on the project connected with its operation and maintenance, whether such revenues have been collected or are carried as assets in accounts receivable, and debit them with nothing except entries necessary to correct bookkeeping errors or refunds on account of erroneous collections. The accounts for operation and maintenance revenues are: 38, Rentals of lands and buildings; 39, Rentals of power and light; 40, Rentals of irrigating water; 41, Revenues miscellaneous.

Class VII. Inventory Accounts.

Inventory accounts provide for the book value at cost of all articles owned by the project and not utilized in the building of irrigation works. Accounts 42 to 56 inclusive are provided for special inventories for certain classes of materials and supplies of which large quantities are required. All of these accounts may be further subdivided for project use. The storehouse inventory is intended to cover all articles not carried in the other inventory accounts listed. Debit the respective accounts with the amounts of unpaid invoices carried to the liability account, "Unpaid purchases" and credit them monthly with the total amounts of issues, sales and shipments to other projects, and debit or credit them with the amounts necessary to bring the book values into agreement with the actual physical inventories when these are taken. The balances will be debit balances, and will represent the assets for supplies and materials on hand. In addition to the foregoing general rules, the following special rules are provided:

42. **Mercantile stores.**—Debit this account with stock purchased and credit it with sales, whether paid for by cash, coupon or deductions on pay-rolls. Physical inventories of stocks in mercantile stores should be taken at least quarterly and at such times this account should be debited or credited with the amounts necessary to bring the book value into agreement with the physical inventory, with contra credits or debits to "Mercantile store net results." (See MERCANTILE STORES.)

44. **Equipment in use.**—Debit this account with the value of all equipment received and credit it with the realized value of all equipment sold, exchanged or transferred to other projects and with actual depreciation when known.

See Amendment

52. **Cash on hand.**—Debit this account with the amount of all moneys received at the project not in the official possession of the special fiscal agent and credit it with all amounts turned over to the special fiscal agent on collection vouchers. The balance, if any, will be a debit balance and will represent cash on hand not officially in the hands of a special fiscal agent.

Note.—Cash in the mercantile store should be carried into this account periodically and at least once each month should be turned over to the special fiscal agent and covered by a collection voucher. Other cash receipts should be handled in a similar manner. An effort should be made to carry as little cash in this account as possible, the funds being turned over to the special fiscal agent promptly.

53. **Products of local operations.**—Debit this account with the cost of all local products on hand at the end of the month and credit it with the value of such products used in the work.

Note.—All local incidental operations may be grouped in two classes: First, those that manufacture their products in large quantities not wholly or principally for immediate use, for which special inventory accounts should be provided; and second, those minor operations that are incidental to a few features and whose products are principally consumed therein immediately after manufacture, for which no inventory accounts are necessary or desirable. Between the two classes, but more nearly like the latter, are certain operations that may at times produce considerable quantities of manufactured articles not immediately used in the features to which they are contributing. In these cases to carry the costs of operations into the features for which the products are designed would unduly load the feature accounts, and improperly affect their unit costs. Account 53 provides for these occasional large and important inventories. Care should be taken to see that all articles charged to the inventory account are again credited to it when they are applied to the features for which they were produced.

54. **Goods in transit.**—Debit this account with the amount of all articles purchased, on receipt of invoices or notice of shipment, while in transit. Credit it when the articles are actually received. The balance, if any, will be a debit balance and will represent the value of goods in transit.

55. Transfer adjustment account.—Debit or credit this account with the tentative transfer value of all property shipped to or received from other projects pending agreement between the projects as to the final transfer prices; and reverse the foregoing entries when the final transfer prices have been agreed on and transfer vouchers have been duly prepared at the issuing project and approved by the receiving project. The first entry to be made on the project issuing the transfer voucher is a debit to "transfer adjustment" and credit to the inventory account from which the property is transferred. When an agreement as to value is reached the account "Transfer vouchers issued" should be debited with the agreed transfer value; and the transfer adjustment account credited with the amount previously charged therein with proper adjustment in the inventory account to care for any change in value as finally agreed upon. On the project receiving the transfer voucher the entries should be as follows:

(a). If the price and quantity are satisfactory, the entry should be a debit to the inventory account and a credit to "Transfer vouchers received."

(b). If the price and quantity are unsatisfactory, the entries should be a debit to the inventory account and a credit to the transfer adjustment account of the amount shown on the transfer voucher as prepared by the issuing office, the entries to inventory account and "Transfer vouchers received" being made after an agreement as to value reached.

Note.—The project issuing equipment or other property for transfer to another project should prepare three copies of the transfer voucher, describing the articles and showing the values and transmit them to the project receiving the equipment or property. If the prices, quantities, etc., are satisfactory, the project engineer on the receiving project should sign the transfer vouchers and return two copies to the issuing project and keep one for his records. On receipt of the two copies at the transferring project office, the necessary bookkeeping entries should be made and one copy retained as a credit voucher and the other sent to the office of the Director.

56. Freight and handling.—Debit this account with the freight on all articles for which the freight is not carried direct to the inventory account therefor, the services of storehouse clerks and

assistants, and other expenses connected with the storehouse; and credit it with the percentage loadings that are placed on the prices at which the articles are issued from the various inventory accounts.

Note.—This account should not be used as a convenient account through which to charge all freight, but should be confined to the freight and handling of miscellaneous supplies and materials. Freight and handling expenses in connection with the shipments of cement, coal, lumber, large consignments of machinery, etc., should be added directly to the invoice costs thereof to obtain the true costs.

57. **Estimated equipment depreciation account.**—Credit this account monthly with an amount representing the estimated depreciation on equipment in use. When the actual depreciation has been determined either by condemnation, sale or transfer of the equipment this account should be debited with an amount equal to the amounts previously credited to it as estimated depreciation and adjusting entries made to reduce the inventory account by a sum equal to the book value of the equipment condemned, sold or transferred.

Class VIII. Cost Ledger Adjustment Accounts.

From time to time there may be items that it will be impracticable to place at once in their proper cost ledger accounts. Such items may be carried temporarily in Class VIII accounts but should eventually be closed into the cost ledger accounts, either directly or by prorating.

58. **Services of Government animals.**—Credit this account with the value of services of animals owned by the Government at current prices for hire for similar work in the locality and with the amount received in excess of the cost price when disposing of animals. Debit it with the cost of feeding and caring for animals, as shown by the corral accounts in the cost ledger, cost of pasturing, the loss resulting from the death of animals, and difference between purchase and sale price of animals condemned and sold when that difference represents a loss. It should also be either debited or credited to correct bookkeeping errors. When the project is completed, adjusting entries should be made to reduce the inventory value of Government animals to agree with the actual value, as determined by sale, transfer or revaluing animals on hand. Any

balance remaining will be a credit to the cost of the project, either to be applied to feature originally charged with the services of the animals, or as a reduction of the cost of the project as a whole.

59. **Reserve for replacement of structures.**—Credit this account annually with an amount estimated sufficient to accumulate a reserve for the replacement of expendible structures as wooden turnouts, flumes, etc., and to create a reasonable reserve to repair unusual damages not comprehended by the usual expenditures for operation and maintenance. Debit this account with all expenditures made for replacements of structures and repairs of damages on account of which the reserve was originally established. The balance may be a credit or a debit balance and will represent the reserve for repairs if a credit, and if a debit balance it will represent the amount of excess of actual costs of replacements and repairs over estimated cost. *See also* RESERVE FOR REPLACEMENT OF STRUCTURES.

60. **Mess house net results.**—Credit or debit this account each month with the net gain or loss, respectively, in the operation of mess houses. The account may be subdivided to show results at each mess house but the total balance should be reported as one item.

61. **Mercantile store net results.**—Credit or debit this account with the net gain or loss in mercantile stores, respectively. This account may be subdivided to show results at each store but the total balance should be reported in one item.

62. **Hospitals net results.**—Debit this account with all payments on account of physicians' and nurses' services, medicines, and meals furnished patients; and credit it with deductions from earnings of employees and cash collections for hospital fees.

Note.—In some cases contracts are let, whereby the physician agrees to furnish all hospital attendante, etc., and in such cases the physician's earnings should be carried under the caption "Unpaid miscellaneous" and if there is a profit on account of not paying the physician the total amount of deductions, the profits accruing, should be carried to the Hospital account.

General note.—Each of Classes I, IV, V and VI of the above prescribed accounts are planned to receive but one class of entries, debit or credit, and the opposite side of the account to receive entries only to correct bookkeeping errors previously made, or to change previous entries that would

be erroneous without correction, e. g., to reduce a previous correct charge for materials delivered to a feature when these materials are returned to inventory account without ever having become a part of the feature.

ACCRUALS TO BE ENTERED ON BOOKS.

As soon as items accrue or become due to the Government they should be written into the books as accounts receivable whether they are collected or not. If this practice is followed the true resources of the Service can be determined by an examination of the books or reports made from them. (*See also* ACCOUNTS, CLASSIFICATION OF.)

ACKNOWLEDGMENTS.

1. **Expiration of notary's commission to be given.**—Whenever papers of any nature requiring acknowledgment before a notary public are executed by any engineer or other representative of the Service preparatory to transmittal to the Department through the Director's office, such representative shall require that the notary indicate in the usual form the date upon which his commission expires. If papers executed by other parties are forwarded to a representative of the Service in the field, and the attesting notary has failed to include this item in his jurat the papers will be returned to the party who executed them for the correction of the defect before the case is forwarded to the Director's office. This requirement of the Department extends to all cases of whatsoever nature, regardless of local custom in the matter of the inclusion or omission of the item referred to in the preparation of jurats by notaries public.

2. **Proof of execution other than by acknowledgment.**—The laws of a number of the States provide that instruments otherwise entitled to record may be admitted to record after being *proved* by the oath of a subscribing witness before a notary public, or other officer authorized to administer oaths. Where the grantors or contractors reside some distance from a notary public, some person present who may be an employee of the Service, but not the officer who executes the contract on behalf of the United States, may subscribe as a witness to the instrument, and upon his next visit to a notary public, or other duly qualified officer, execute the proof,

so as to entitle the instrument to record. Examiners and assistant examiners should inform themselves as to the statutes upon this point in their respective districts, but this method should not be resorted to if it is practicable to have the instrument acknowledged in the regular manner.

ADVERTISEMENTS AND BIDS.

- Abstracts of proposals, to be sent to certain newspapers, par. 17.
- Advertisement not required, when, par. 2.
- Advertising by circulars and posting notices, par. 4.
- Advertising by newspapers and periodicals, par. 5.
- Advertising, requirements for, nature of, par. 3.
- Bidders, transporting to work, par. 20.
- Board report on bids, par. 15.
- Certified checks, par. 21.
- Certified checks, not endorsed and deposited, par. 22.
- Financial standing of bidders and sureties, par. 16.
- Government Advertiser, advertising in, par. 6.
- Law, advertisement required by, par. 1.
- Proposals made part of contract, par. 14.
- Proposals, opening of, par. 13.
- References, important, par. 23.
- Specifications, expenditures under to be authorized, par. 9.
- Specifications, modifications in, par. 19.
- Specifications prepared in field, par. 18.
- Specifications, standard forms to be followed, par. 11.
- Specifications, transmitting to Director, par. 10.
- Specifications, when not to be submitted to Director, par. 8.
- Specifications, when to be submitted to Director, par. 7.
- Specifications after default on contract, par. 12.

(*See also* NEWSPAPER ADVERTISING; EMERGENCY QUOTATION.)

1. **Advertisement required by law.**—Section 3709, R. S., which requires advertising before purchasing or contracting for government supplies or services, except personal services, will be found printed in this volume, p. 523.

2. **Advertisement not required, when.**—The following contracts are not within this section: (a) contracts solely for personal

services (see 6 Comp., 314); (b) when the articles wanted (*see* PURCHASING, PAR. 3) are patented or copyrighted and not on sale by dealers but by the owners of the patent or copyright or their agents or assigns alone, at a fixed and uniform price (see 2 Comp., Dec., 632); (c) when there is only one dealer within a practicable distance from whom the articles can be obtained; (d) when the prices or rates are fixed by legislation either Federal, State or municipal or by competent regulation; (e) when under a formal contract for construction there arises a necessity for additional work practicable of performance only by the contractor, or (f) when previous advertising for the identical purchase has been followed by the receipt of no proposals or only such as were unreasonable and under circumstances demonstrating that further advertising would not alter results; (g) in cases of leases to the United States of certain described premises; (h) when immediate delivery of the articles or performance of the service is required by a public exigency existing prior to the purchase or contract. Thus, the only latitude left for exercise of discretion is in the determination of public exigencies. There is an exigency when a pressing necessity arises, which is urgent and requires immediate action, and where there is not time to solicit and receive competitive bids. It cannot continue for a period longer than may be necessary to enter into a contract or for the securing of competition (3 Comp., 315); neither can a purchase be made under the exigency provision, based upon the small amount involved in the transaction (3 Comp., 315, 5 *id.*, 64.) The employment of Indians and the hiring of their property and purchase from them, in connection with the construction of any irrigation project under this Service are exempt from the provisions of Sections 3709 and 3744, Revised Statutes (34 Stat., 1015.) There are also certain classes of constantly recurring expenses, such as the purchase and rental of real property, reimbursement of personal traveling expenses, insertions of advertisements in newspapers, transportation at published rates, which have never been held to be within the scope of the statute. Whenever competition is waived a full showing of the reasons therefor must be made by the officer executing the contract or making the purchase in a certificate, stating the reasons as nearly as practicable, in the language of one of the exceptions noted herein with full statement of the reasons why such exception is applicable to the

case. The certificate should be attached to the Director's copy of the contract, or transmitted as a separate paper with the original voucher. Special fiscal agents will be held responsible for payments made by them where contracts or purchases do not comply with the above requirements (*see* SPECIAL FISCAL AGENTS, PAR. 14.) In case of doubt the special fiscal agent should refer the matter to the examiner whose opinion bearing the approval or disapproval of the supervising engineer should accompany the voucher if paid or the claim if unpaid. The Auditor may, however, call for further evidence. The Transportation Agent at Chicago will also be governed by the above instructions, and should refer doubtful cases to the office forwarding the order for similar action.

3. Advertising, requirements for, nature of.—While Section 3709, R. S., requires that all contracts other than those exempted thereby shall be made by "advertising," it has been held in practice that the word "advertising" is not used in such sense as to limit the advertising to the public press. The purpose of the statute is to insure complete publicity and the fullest possible competition. If such publicity and competition can be secured without newspaper advertising by resorting to the use of circular advertising upon the forms that have been prepared for the purpose, the requirements of the statute will be satisfied. Where advertisement is made by circulars, the requests for proposals should be sent direct to all available dealers, and similar requests should be conspicuously posted in public places, among which should be a bulletin board in some conspicuous place open to the public, at the engineer's headquarters. Where advertisement is made by posting and mailing circulars, effort should be had to bring the advertisement to the attention of at least two interested persons. Where only one person is known to be interested advertisement should be had by posting of notices, omitting unsolicited mailing of proposals. Abstracts of bids showing that proposals were mailed to only one person are likely to lead to a suspicion of favoritism. In requesting proposals for large construction contracts, and for the purchase of material and machinery, where broad competition is possible, it is the unvarying practice to advertise for proposals in the public press, such advertisement being inserted in leading technical periodicals and newspapers circulating in the vicinity of the contemplated operations.

4. Advertising by circular letters and posting notices.—On

receipt at the project office of a "Request for Purchase," which should be numbered consecutively in order to be readily referred to, advertisements on Form 7-704, 7-705, 7-706, 7-707, should be sent to the parties who are expected to compete for the business. A copy should be sent to postmasters and others who may be asked to give publicity to the advertisement, using Form 7-709. The Request for Purchase (R. P. No.) number should be inserted in the order when it is given and copies of the order should be kept in the purchasing office and supplied to the storehouse clerk and forwarding agent. To the copy of the advertisement kept in the purchasing office, should be attached the purchasing agent's card, Form 7-714, showing the number of the request for purchase, names of parties to whom the advertisement was sent, where it was posted, the date on which proposals are to be opened, etc. These cards should later be filed alphabetically.

5. **Advertising by newspapers and periodicals.**—When it is convenient and desirable to advertise in newspapers and periodicals, and when authorized by the Director, order for advertising, Form 7-446, should be made out and mailed to the publications in which the advertisement is to appear. This order for advertising should be accompanied by a blank form, "Schedule of Rates," Form 7-447, upon which the publication will enter its usual rates for advertising, and a voucher, Form 7-448, with memorandum copies, Form 7-449. Upon completing the publication of the advertisement the publishers of the newspaper or periodical will make their claim for the service on the voucher, making two memorandum copies by the use of carbon process, attach the order for advertising, and submit copies of each of the issues of the publication in which the advertisement appeared, sending same to the Director. If they have not theretofore filed in the office of the Secretary of the Interior a sworn statement of their rates they will accompany the vouchers with a Schedule of Rates properly executed. These documents will be forwarded to the Director's office and record made of their receipt, the carbon copies of the vouchers being detached. The original voucher, Schedule of Rates, and the order for advertising will be transmitted to the Secretary for examination and approval. When approved it will be returned to the Director for payment.

6. **"Government Advertiser," advertising in.**—When advertisements and specifications are issued from field offices for construction work, equipment, machinery or materials, a copy of such ad-

vertisement should be forwarded to the "Government Advertiser," Bond Building, Washington, D. C., where the advertisement will be published free of charge. If an emergency exists, the purchase need not be delayed until the advertisement published in the "Government Advertiser" will reach prospective bidders, but copy of the advertisement should nevertheless be sent to the "Government Advertiser," as a matter of information. (SEE ALSO NEWSPAPER ADVERTISING.)

7. Specifications, when to be submitted to Director.—In order to insure uniformity, all specifications for construction work, or for furnishing engineering equipment and machinery, the estimated value of which in either case exceeds ten thousand dollars, and also all specifications which involve special features differing from standards in use shall be submitted to the Director for approval and authority before being issued. All specifications submitted to the Director for advance approval should be accompanied by an itemized statement of the cost of the work involved.

8. Specifications, when not to be submitted to Director.—Specifications for contracts, the value of which does not exceed the amount stated, and which do not involve special features differing from the standards in use, may, when advisable or expedient, be issued by field officers. When so issued, the advertisement should, in every case, be signed by the person issuing the specifications, and a copy should be immediately forwarded to the Director. When recommendation is made for award of contract to be executed by the Director under specifications issued in the field such recommendation should be accompanied by eight copies of the specifications for each contract to be awarded.

9. Specifications, expenditures under to be authorized.—It is necessary, before issuing specifications, that the expenditure involved therein be authorized, either in the quarterly estimate or by special authority previously obtained.

10. Specifications, transmitting to Director.—In transmitting drafts of specifications to the Director, a detailed estimate of the cost should be submitted, and a recommendation should be made whether the specifications are to be issued from the field office or from Washington, and also whether or not newspaper or technical journal advertising is desired, together with the names of the newspapers or periodicals in which such advertisements should appear. Advertisements are printed free in the Government Advertiser,

and in the consular and trade reports of the Bureau of Manufactures of the Department of Commerce. (*See paragraph 3.*)

11. Specifications, standard forms to be followed.—In the preparation of specifications the two circulars, (a) "Notes on Preparing Specifications"; and (b) "Standard Specification Paragraphs," should be consulted and carefully followed and the standard forms there given should be used wherever applicable. Specifications should be drawn in accordance with the latest available set of printed specifications, advertisement, notice to bidders, and proposals issued from the Director's office, as these have been conformed to meet Departmental rulings and other requirements.

12. Specifications after default on contract.—In advertising for bids on the work or any part thereof taken over by the United States under a defaulted contract, the specifications therefor should not deviate from the specifications of the original contract. The original contractor and his bondsmen are liable for the extra cost of the work only when the work is performed as provided in original contract.

13. Proposals, opening of.—Proposals for important construction work or materials are opened and considered by a board of engineers convened by the Director or the supervising engineer for the purpose. Proposals for work or materials the contract for which is to be executed by an officer in the field should be opened by the officer, or by persons designated by him. Immediately on opening any proposal every paper therein not bearing marks of identification should be so marked as to indicate clearly the proposal to which it pertains. This is essential to avoid the possibility of papers becoming confused or lost. Any proposal received after the time fixed for opening proposals should be returned to the bidder unopened. If, however, such proposal is the only one received, it may be considered as an informal proposal. When a proposal is received shortly after the hour for opening, and not later than the first delivery of mail on the following day, and when the postmarks on such proposal show that it was presumably in the postoffice at point of destination on the day and at the hour of opening, such proposal may be opened, and considered with other proposals. In such case the envelope enclosing the delayed proposal should be marked to show the date and time of delivery to the officer opening the proposals and should be forwarded to the

Director with full statement. All persons responding to an advertisement for proposals are entitled under Sec. 3722 R. S., to be present in person, or by attorney at the opening of the bids, and must, therefore, be notified of the time and place of such opening. Proposals withdrawn in the manner contemplated by the specifications should be returned unopened to the bidder. The abstract of bids on the back of Form 7-524, when this form is used, should be completely filled out and signed by the officer or other authorized person, and should show the names of all persons to whom requests for proposals were sent, the places where such requests were posted, a list of all bidders and their bids, and when the lowest bid is not accepted, satisfactory reason therefor should be given. No writing other than necessary marks of identification should be placed on proposals or papers submitted therewith. Any additional matter should be placed on separate slips and attached to the papers affected.

14. **Proposals made part of contract.**—If in preparing a contract for execution by an engineer in the field, the proposal of the successful bidder is made a part of the contract, copies of the proposal should be used, the original proposal being one of the papers required by law to be filed in the Returns Office. (SEE CONTRACTS, PARAGRAPH 13.)

15. **Board report on bids.**—After duly considering all proposals for important work or materials, received at the time and place designated in the advertisement, the Board will prepare and submit to the Director a report thereon, making appropriate specific recommendations as to the award of contract, accompanying the report with all proposals received, and an abstract in duplicate of such proposals. Abstracts should, so far as practicable show the proposals in the order of the aggregate amounts quoted, the lowest first. Alternative recommendations for award may be made, the alternative to be considered in case the principal recommendation is not approved, or the contractor so recommended fails to execute satisfactory contract and bond. If award is recommended to other than the lowest bidder, the reasons for such recommendation should be fully stated. The Board reports should be submitted in duplicate and should show that the proposals were opened at the time and place specified in the advertisement, and that all proposals received are transmitted with report. All certified checks and other

papers pertaining to the proposals should be transmitted therewith. When boards are convened for the purpose of considering proposals, they shall carefully review every question of a technical nature that may arise under the proposals, and their report shall contain definite recommendation as to the desired action upon every such point. Comment should be made on the proposal of the bidder to whom award of contract is recommended, with reference to every alternative proposition made in his proposal, or in papers accompanying it, and with reference to every proposition made by him in modification of the terms of the specifications. The same action is expected of individual officers who forward proposals of less importance than those that are referred to specifically convened boards. Serious complications and delays may often be avoided by attention to these matters.

16. Financial standing of bidders and sureties.—The board should incorporate in the report a statement of the financial standing and responsibility of each party to whom it is recommended that contract be awarded. If the standing of any such party is not known, the name should be telegraphed to the Director with the statement "standing unknown." Commercial agencies will then be consulted so that the standing of the party may be known to the Director by the time the report of the board is received by mail. Upon request of the supervising engineers the Director will secure for them, or for officers within their districts specified by them, letters of introduction from the commercial agency to its agents, upon presentation of which the officers bearing such letters will be enabled to secure information direct from the agencies of the company with reference to the financial standing of contractors or their sureties.

17. Abstracts of proposals to be sent to certain newspapers.—When bids are opened for construction work, equipment, machinery, or materials, a copy of the abstract of the proposals received should also be forwarded to the "Government Advertiser," as well as to engineering and technical journals which may be interested, for publication. Copies of abstracts of proposals to be forwarded for publication should contain the names of bidders and the prices bid on the various items, but should not contain any additional data which may be included on the copies of abstracts forwarded to the Director for guidance in making the award of a contract.

18. Specifications prepared in the field.—Copy of field speci-

fications should also be forwarded to the Director as soon as issued, and when contract is to be awarded by the Director, copies of the abstract of bids should be forwarded as soon as they can be prepared after the proposals are opened. Where investigation is necessary before making a recommendation as to award, this should be accompanied with the statement that the recommendation on the proposals will follow at a later date. These instructions should be adhered to in all cases, in order that dealers and contractors may be fully advised, and to avoid criticism that requests for bids are not given full publicity. It is necessary also that papers and information in regard to these matters be forwarded to the Director, in order that he may be fully advised concerning advertisements that have been issued, and proposals that have been received, as such information is frequently in demand.

19. Specifications, modifications in.—Where modifications in specifications are found necessary because of material changes in the requirements, or material increase or diminution in quantity, the necessity for which becomes apparent subsequent to the issuance of advertisement and prior to the award and execution of contract, all proposals received in response to the original advertisement should be rejected and a new advertisement issued. Any other course is objectionable because all bidders are not afforded equal opportunity of submitting bids under the modified conditions and full compliance with the law regarding competition is not secured.

20. Bidders, transporting to work.—Expenditures for the purpose of transporting bidders to the site of the work are unauthorized. The officers of the Service should make every reasonable effort to facilitate the necessary investigation of the work by prospective bidders, and where they can transport them to or from the work without incurring additional expense there is no objection, but the hire of teams for this purpose is not proper.

21. Certified checks.—By the terms of paragraph 3 of the latest form of "General Conditions" (Form 7-294, approved by the Department June 22, 1911), all certified checks submitted by bidders where Form 7-294 is a part of the specifications are to be drawn to the order of the "Director, U. S. Reclamation Service." No such check should refer to the Director by name. All such checks should be forwarded to the Director immediately upon receipt. In order to protect both the United States and the bidder from possible embarrassment or loss through the suspension of the bank, or from

any other cause, these checks, upon their receipt by the Director, are at once indorsed and deposited with the Treasurer of the United States for collection, and the proceeds are placed in a special fund in the Treasury created for the purpose, known as the "Reclamation deposit fund." Each bidder is advised of this action, and of the reason for the procedure. When the proceeds of a check become returnable to the bidder, such return is made by check of the special fiscal agent at Washington, D. C., drawn on the deposit fund. Where certified checks are submitted with proposals, the amount of each check should be noted on the envelope in which it was received. When the contract is to be awarded or approved by the Director all checks should be forwarded with the proposals and report of engineers. Marks of identification should not be placed on checks submitted with proposals, but should be placed on separate slips and pinned to the checks. Letters or packages containing certified checks or other valuable papers should be transmitted to the Director by registered mail.

22. Certified checks not endorsed and deposited.—Where the amount of a certified check is small and where contract is to be awarded in the field, the supervising engineers may, in their discretion, direct that the certified checks be made to the order of the supervising engineer or project manager and deposited in the office safe, but care should be taken that the public interests do not suffer by this procedure.

23. References, important.—Treasury Department circular No. 52, July 29, 1907; 1 Compt. Dec., 229, 363; 2 id. 185, 632; 3 id. 175, 315, 470, 473; 5 id. 64, 65, 554; 6 id. 314; 12 id. 510; 14 id. 325, 329; 17 id. 114.

AID FROM PUBLIC, ACCEPTANCE OF.

While it is desirable to secure co-operation and moral support of citizens in localities where reclamation work is progressing, the law does not contemplate or authorize the acceptance from the public of aid, either material or financial. (Decision Acting Secretary, October 6, 1905.)

ANIMALS, HIRE OF.

1. When no formal contract required.—When a man is employed with one or more animals of which he will remain in charge,

his services should be engaged as teamster or common laborer, the Auditor having held that this employment is in the nature of personal services and does not come within the provisions of Sec. 3744 R. S., requiring formal contract. The theory is that, as the man remains in charge of his own property, whether it consists of animals, vehicles, or tools, he is personally responsible for its care, and no liability attaches to the Reclamation Service. Vouchers in payment of such employees in charge of teams should always be stated as "for the services of with team of animals," rather than for the hire of team and driver. This construction of law, however, does not extend to the hire of animals alone, nor to the rental of vehicles or other equipment. For such cases it will be necessary to have a contract setting out the terms of the agreement.

2. **Notices to be posted.**—If no competition is practicable before team hire contracts are entered into, as where there is an established price for the hire of teams and all available teams are hired, or where previous advertising has been followed by the receipt of no bids or only such as were unreasonable and under circumstances demonstrating that further advertising would not alter results, notices of the requirements should nevertheless be posted in at least two conspicuous public places, and the contract, when entered into, should be accompanied by a certificate giving a copy of such notice and stating the places and periods of posting. Such contracts should not be continued after the conditions have materially changed so that competition and better prices could be obtained. (*See* CONTRACTS, PAR. 60.)

APPEALS TO THE DIRECTOR AND SECRETARY OF THE INTERIOR.

In order to provide for the orderly review by the Secretary of errors that may occur in the establishment of farm units or in passing upon water-right applications, the following procedure is adopted:

1. All cases of error should be promptly called to the attention of the project manager by the party affected.
2. If the project manager decides not to take the steps necessary to grant relief, the matter may be brought to the attention of the Secretary of the Interior, as hereinafter provided.

See Amendment

3. The party aggrieved should promptly file with the project manager a written statement addressed to the Director setting out clearly and definitely the grounds of complaint.

4. The project manager will note thereon the date of its receipt in his office and promptly forward the same with report and recommendation to the Director through the supervising engineer, who will attach his recommendation.

5. Upon receipt of the papers in the Director's office the matter will be carefully reviewed, and if the action of the project manager is concurred in, the claimant will be allowed 60 days in which to file with the Director an appeal to the Secretary of the Interior. In case of appeal, the matter will be submitted to the Secretary for consideration and appropriate action. (Approved by the Secretary of the Interior June 27, 1910.)

The instructions of June 27, 1910, providing for appeals from the action of a project manager to the Director of the Reclamation Service and the Secretary of the Interior, successively, are applicable only to cases involving questions which properly rest for decision within the jurisdiction of the Reclamation Service. (First Assistant Secretary, May 29, 1911, 40 L. D., 116.)

AUTHORIZING WORK AND APPORTIONING FUNDS.

Administration expense and inventory work orders, par. 16.

Allotment, par. 5.

Allotment for construction and repair work, par. 7.

Appropriation, par. 2.

Appropriation bookkeeping, par. 14.

Appropriation journal, par. 17.

Authority, general, par. 3.

Authority, specific, par. 4.

Authority for work and expenditures, par. 1.

Authority work orders, par. 6.

Classification of project monthly balance sheet, par. 15.

Controlling accounts, par. 19.

Engineer's work orders, par. 13.

Estimates for construction and repair work, par. 9.

General authority, par. 3.

Quarterly statement and estimate, par. 8.

Recommendation for construction and repair work, par. 10.

Record of expenditures, par. 18.

Reports, par. 20.

Request for construction and repair work, par. 12.

Revision of estimates for construction and repair work, par. 11.

1. Authority for work and expenditures.—Authority for all work and expenditures in connection with the operations under the Reclamation Act, is vested in the Secretary of the Interior by the Reclamation Act. In accordance with this authority, the Secretary has, by letters dated March 9, 1907, June 11, 1907, June 16, 1910, and November 25, 1911, authorized and directed the Director of the Reclamation Service,—

(1) To recommend to the Secretary, from time to time, the approval of reclamation projects for construction and the allotment of amounts estimated as necessary therefor;

(2) To submit to the Secretary for approval, quarterly statements and estimates showing progress during the previous quarter, the work contemplated for the ensuing quarter, and the amount estimated as necessary to carry on the work as outlined;

(3) To submit to the Secretary for approval, any statements and estimates for contemplated work, the necessity for which arises after the submission of the quarterly statements and estimates;

(4) To submit to the Secretary, for approval, all matters of general policy or which may become important precedents, and all legal matters requiring the consideration of the Assistant Attorney General;

(5) To recommend to the Secretary the appointment of persons selected under Civil Service rules, for positions in the classified service; to employ men in registered, non-educational positions under Civil Service rules, and laborers;

(6) To order employees to travel when necessary and to authorize responsible assistants to order employees to travel;

(7) To execute and to authorize in writing his subordinate officers to execute "routine" contracts as hereinafter defined, of the following classes: (a) any disbursement contract not exceeding \$5,000 in amount, required to carry out the plans duly authorized by the Department, or plans outlined in approved quarterly statements and estimates; (b) any collection contract not exceeding \$5,000 in amount, where the plan under which collection is made has previously been approved by the Secretary of the Interior. A

"routine" contract is defined to be a contract of a form approved by the Secretary of the Interior for general use. Other contracts, except in cases of emergency, are to be executed by the Director of the Reclamation Service or his subordinate officers, only after special authority shall have been given by the Secretary of the Interior for that purpose. Bonds given in support of contracts are to be executed and approved under the same regulations as the contracts which they accompany.

(8) To give administrative examination and approval of the accounts of fiscal officers and claims of creditors, submitted for direct settlement in the Treasury Department.

(9) To correspond directly with the accounting officers of the Treasury Department respecting accounts and with the heads of Bureaus of this and other departments respecting the execution of work outlined in approved statements and estimates and any other matter which does not involve the decision of questions of general policy.

(10) In the absence or disability of the Director, the duties above specified are performed by the Chief Engineer or by such other principal officer of the Reclamation Service as may be designated by the Director or, in his absence, by the Chief Engineer.

2. Appropriation.—The work of the Service is founded upon appropriations made by Congress. The principal operations are based on the so-called Organic Act of June 17, 1902, which created the fundamental appropriation. Other laws and appropriations have been made, notably that of one million dollars for the Rio Grande Dam. Annual appropriations in the Indian Service are also available for certain work which is being performed by the Service acting in the nature of a contractor for the Indian Bureau.

3. General authority.—The authorization by the Secretary of the Interior of contemplated expenditures is required before expenses may be incurred. After this general authority has been obtained, which is usually for making surveys or construction of a project, the next step is to obtain specific authority. This general authority is to be cited by dates in the annual estimate and budget.

4. Specific authority.—This is for taking up large divisions or units of an authorized project, and includes the approval for construction of large structures or groups of structures forming an integral part of a project, and is modified from time to time as work progresses. The general authority for the project and the specific

authority for the subproject serve to delegate to the Director certain duties, which in turn are passed on to the men in the field.

5. **Allotment.**—The next step is an allotment recommended by the Director, approved by the Secretary, and subsequently embodied in "authority work orders" for the execution of certain portions or subdivisions of a unit of a project. These allotments are quoted in the budget as being the principal items of proposed expenditure, and are numbered for convenience and identification.

6. **Authority work orders.**—These cover either single large structures, such as a dam, or a group of structures, as a distributing system, or a pumping plant. In all cases this authority, based on an allotment, must be given in advance of entering upon the work, and the plans approved by the Chief Engineer. These authority work orders are also summarized in budget, which is prepared by calendar years, and gives a resumé of financial conditions in a large way and the amount expended by calendar years for each project. For the purpose of transmitting this information without laborious letter writing the following instructions are to be followed in making requests for allotments and keeping record of the apportionment of such funds as are allotted for the construction of a project.

7. **Allotment for construction and repair work.**—The project manager will forward a formal request for allotment of funds (numbering it consecutively), through the supervising engineer, in the form of a letter, requesting that an allotment be made for the construction or completion of certain features and units. After the Secretary has approved the allotment the Director's office will advise the project by the use of Form 7-680. In the space on the left side of the blank is to be listed the Director's office authority numbers, which refer back to the specific authority in which this work was recommended by a board of engineers, approved by the Chief Engineer and authorized by the Department. This document carries no authority to do any work until an approval is given in the manner indicated in instructions for "Recommendation for construction and repair work." Form 7-681.

8. **Quarterly statement and estimate.**—This is a statement prepared every three months showing progress of work, and leading up to an estimate of expenditures for the ensuing quarter. These estimates relate to the total expenditures of the amount allotted and authorized, and explain in detail how it is proposed to spend the money available in work on certain specified features. The field

officers, in preparing their portion of the proposed expenditures for a quarter, should show on the detail supplement to the quarterly statement and estimate which should accompany under what engineer's work orders the expenditures are to be made. In the event that proposed expenditures for a quarter contemplate expenditures for work for which engineer's work orders have not been issued the Washington Office authority number will be used, and before work is begun an engineer's work order is to be given to the engineer. The project office, in consolidating these estimates, should insert these numbers on the combined detail supplement to the quarterly statement and estimate Form 7-887 to the Director's office. The quarterly statement and estimate, after approval, gives authority to expend money up to the amount estimated for, but payments cannot be made until a feature of work has been authorized on Forms 7-681 or 7-686. When it becomes necessary to expend more money than was estimated for in a quarter a supplemental quarterly statement and estimate on Form 7-887 should be prepared and transmitted to the Director's office, through the supervising engineer. This should show the features of work on which it is proposed to increase the amount available for expenditure, and will be used by the Director in requesting additional authority from the Department. This should also refer to the authority number or numbers. If no authority has been granted a Recommendation (Form 7-681), or Revision of Estimate (Form 7-686) should accompany the request.

9. Estimates for construction and repair work (Form 7-682.)

—This form is to be used by the construction or office engineer for preparing detailed estimates. In addition to showing the work estimated for, the blank will be completed by giving a narrative description of the work showing its purpose, the benefits to be derived, its relation to the general system, and its necessity. The quantities and total unit cost per items should be estimated for the completion of the work, regardless of whether or not funds are immediately available. If the work is to be done by contract the classification of costs will show by items of work, the estimated contract price, the cost of engineering, general expense, the materials and supplies to be furnished by the United States and contingencies. If the work is to be done by Government forces, the estimates will then be prepared in greater detail,

so as to show by items of work, the estimated cost of engineering, superintendence, foremen, labor, materials, supplies, depreciation, general expense, and contingencies. These estimates should be prepared in sufficient numbers to forward two copies for approval to the supervising engineer who, after approval, will return one copy as indicated in par. 10.

10. Recommendations for construction and repair work (Form 7-681.)—This form is to be prepared in triplicate for each principal feature or unit of work, and used by the project manager in recommending construction and repair work either before or after plans and specifications have been passed on and covered by a recommendation of a board of engineers. The estimated completed cost of the work will be stated on the blank, by items of work and the amount not yet available, which is determined by reference to Form 7-680, will be deducted from the grand total estimate. The net amount will be the encumbrance for the ensuing year's work, and is the limitation of the amount to be expended until additional funds become available. The three copies, together with two copies of the detailed estimate (Form 7-682) will be forwarded to the supervising engineer, who, after recommending approval, will forward the three copies of the recommendation to the Director for authority and return one copy of the estimate to the project. An additional copy will be furnished the chief electrical engineer, and drainage engineer, when the work relates to either electrical or drainage operations.

The recommendations for canals and structures should always include a description giving the location by sections, township, and range, or preferably, the information may be shown on a map with section, township and range lines on it. Particular tracts of land should be referred to by Land Office descriptions, and not by name of owner. Drawings and specifications, if any, should also accompany the recommendations; or, if these are on file in the Director's office, a reference should be made on the blank to that effect. If such drawings and specifications have not been completed at the time of recommending the work, they should be immediately forwarded upon their completion and reference made to the authority number.

Recommendations should always show the relation of the particular work to the general system; whether the work is to be done

by contract or Government forces; reasons why the construction is necessary, its purpose, and the benefits to be derived therefrom.

(a) Recommendations for operation and maintenance are to be prepared to cover the estimated expenditures for a calendar year. Only one recommendation need be prepared for the entire project. If there are not sufficient funds immediately available at the time of preparing the estimate a deduction should be made of this amount from the grand total estimate for the year, and when funds become available Form 7-686 should be used for encumbering the allotment for the additional amounts required.

(b) Recommendations for work which is continuous in character, and which cannot be estimated for to completion, such as general expense, stream gaging, inventories, and other like accounts, are to be prepared to cover the estimated expenditures for the calendar year; and after the appropriation accounts have been closed for December of each year the balance remaining unexpended will be returned to authorized work; and the balances remaining in authorizations are to be restored to funds available. The project's allotment should not be encumbered for administrative expenses, if these charges are distributed monthly. The recommendations for the inventories should only be sufficient to provide for the maximum value of the stock on hand during the year. The purpose is to set aside for transactions which may come under these heads an amount of money to take care of this class of purchases, or expense, until such time as it is practicable to dispose of the accumulated amount to features of work.

(c) Recommendations for the purchase of lands or right of way where an agreement to sell includes the building of small structures, in addition to the monetary consideration should contain a description of the land or be accompanied by a plat showing location by section, township and range. It should also include the name of owner, date of contract, and the number and type of structures to be built, together with the total estimated cost of each. When contracts for purchase of lands do not include the building of small structures, in addition to the monetary consideration, the recommendation should show the date of contract and name of owner, and the status in each case when a contract has not been executed. When construction of a purely temporary nature is to be undertaken on private land it will not be necessary to obtain title to the

land, but a rental contract will be sufficient, and its date and names of lessors should be given on the recommendation.

(d) Recommendations for construction work are to be prepared for each feature or unit of work. These estimates are to be prepared for the estimated completed cost of the work contemplated, and when there are not sufficient funds available a deduction of the amount not immediately available will be made from the grand total estimate, to arrive at the encumbrance for the ensuing year. When additional funds become available, Form 7-686, will be used to bring forward the additional amount.

In all cases of construction the recommendation should include a statement of ownership of the land to be occupied, whether public land, land subject to right-of-way reservation, or land acquired by the United States; and, in the latter case, whether the title has actually passed. If the negotiations for the right of way have not been concluded, the status of the negotiations, names of the owners, and description of the tracts not acquired should be stated, with reference to pending contracts, together with reason for desiring authority for construction before completion of the negotiations.

IT MUST BE UNDERSTOOD THAT NO CONSTRUCTION SHALL BE UNDERTAKEN UPON LAND TO WHICH THE UNITED STATES DOES NOT HAVE TITLE, EXCEPT UPON SPECIAL AUTHORITY AS INDICATED HEREIN.

(e) The general approval given by this form (7-681), will not authorize any expenditures until a request for construction and repair work (Form 7-682), has been approved by the supervising engineer. ~~The amounts to be expended in any quarter are to be estimated for and authorized in the quarterly statement and estimate.~~ Reasonable variation in the estimated cost of items is permissible, but the total expenditures for a feature cannot exceed the estimated amount authorized. In the space provided on the left side of the sheet is to be listed the engineer's work orders issued under the authorization.

11. **Revision of estimate (Form 7-686.)**—This form is to be prepared in triplicate whenever it is desired to increase or decrease an estimate or make any changes in an authority previously authorized on Form 7-681. Each item appearing on the original recommendation will be included in the revision even though only

one item is to be increased or decreased. A revision must be confined to only one recommendation or authority. It will refer to the original authority by repeating the number. The revision number will begin serially with 1 under each authority and the project number will be a continuation of the regular project series. Three copies will be sent to the Director through the Supervising Engineer's office. Upon being approved the original will be returned to the project manager, the duplicate to the supervising engineer and the triplicate retained in the Director's office. The increase or decrease carried by this form will be noted on the original recommendation or authority Form 7-681 in the column to the left headed "Record of engineer's work orders issued," also on the allotment advice Form 7-680 in the column to the left headed "Record of authority numbers issued." Reversion engineer's work orders for the amount of the decrease must accompany Form 7-686 for any decrease in an authority, which has been encumbered by engineer's work orders. When engineer's work orders are issued they should be registered on the original authority. The reasons for increasing or decreasing costs or quantities will be given on the reverse of the blank on lines numbered to correspond with items on its face.

Form 7-686 will be used for the following purposes:

(a) For each revision of an estimate for a feature or unit of work that has been previously authorized on Form 7-681.

(b) To show details of work previously authorized on Form 7-681 that was not described in units of measure and is to be substituted for those lacking descriptive matter when definite plans have been adopted.

(c) When additional funds are desired as for encumbering an allotment for continuing operations under an authority previously authorized. When used for this purpose the detail appearing on the original authority need not be repeated but a notation "For additional funds only" will be made in the columns for "Items" so as to distinguish it from a revision of estimate.

(d) To restore the unused balances to "Funds Available" which remain in approved authorities, upon completion of construction work and at the close of the year for operation and maintenance and other continuing expenses which are prepared by calendar years.

(e) In submitting final cost reports to the Director's office. This form will provide a convenient means of comparison between the estimated and actual cost and quantities and when it is used for this purpose the columns headed "Previous" should be changed to "Estimated" and "Present" changed to "Actual." The detail items will be shown on Form 7-834 in case of Government force work and on Form 7-837 for contract work.

12. Request for construction and repair work (Form 7-682).—This request must be prepared for each feature and include both labor and materials, and be approved by the project manager and supervising engineer before any field work is undertaken. After the project manager has approved the request, it should then be submitted in duplicate to the supervising engineer with a statement of the reasons why the work is necessary. The supervising engineer will give his approval provided it has been previously recommended by a board of engineers and approved by the Chief Engineer, or after the matter has been authorized in writing by the Director and Chief Engineer. One copy should be returned by the supervising engineer to the project manager if his approval is given, and the project manager will then be authorized to issue an engineer's work order. It may happen that emergency work must be done without an engineer's work order having been previously furnished. In such case of the field officer who ordered the work done, either at the suggestion of the project manager or upon his own judgment, must fill out Form 7-682, and all expenditures for labor and material are to be reported under his designating number until he receives an engineer's work order.

13. Engineer's work order (Form 7-683).—Engineer's work orders will be issued for each feature after the field officer's request has been approved by the supervising engineer and should be definite in regard to the work to be performed. The administrative expense and operating accounts, such as corrals, messes, mercantile stores and shops are also to be designated by engineer's work orders. The number of engineer's work orders to be issued will depend largely on the organization of the work and the arrangement of the account number series for cost keeping. Each man in responsible charge should, however, be furnished engineer's work orders that are definite in regard to the work to be performed with the money allotted. One copy of this form, as soon as it is issued, should be

sent to the construction engineer, supervising engineer and the Director's office. An additional copy will also be furnished to the Chief Electrical Engineer and Drainage Engineer when it pertains to electrical or drainage work, respectively. When an engineer's work order is to be decreased or when the unexpended balance after completion of work, is to be transferred back to "Authorized work," a memorandum, copy of which is to be furnished the Director's and supervising engineer's offices, is to be prepared on Form 7-683, with subject matter to show why the work order was reduced. It is to be given the same number as the reduced engineer's work order and marked "Reversion."

14. **Appropriation bookkeeping.**—Allotments made for work, and the investment as shown by the project monthly balance sheet, is the basis for all entries. To facilitate the distribution of expenditures to engineers' work orders the cost ledger accounts or the number and letter summary will be used.

15. **Classification of project monthly balance sheet.**

I. *Investment of the United States.*—This controls the appropriation bookkeeping, as well as the general accounting system. After all entries described in the following paragraphs have been posted to their respective accounts, the credit balances of "Reimbursible Investment" and "Non-reimbursible Investment" should equal the net investment.

II. *Accounts payable.*—These accounts may be abstracted on the journal entry summary (Form 7-824). If the credit balance exceed the debit balance, the entry will be a credit to "Accounts Payable." If the debit balance for the current month exceed the credit balance, the entry will be the reverse of above.

III. *Accounts receivable.*—In this group those items which are not eliminated by an analysis of collected repayments and revenues are the only accounts which affect the distribution. If the entries for the current month result in a debit balance the amount will be debited to "Cost Adjustments." If the result is a credit the entry will be the reverse of above.

IV. *Cost ledger controlling accounts.*—The net debit for the month, plus or less cost ledger inventories, will be entered as a debit to "Allotted to Engineer Work Orders."

V. *Repayment accounts.*—Collections of water-right building charges for the month will be credited to "Water-right building

charges collected." Collections of water-right operation and maintenance charges will be credited to "Funds Available."

VI. *Revenue accounts*.—The items that have been collected, either by collection vouchers or labor deductions will be credited to "Funds Available."

Note.—If the collections are determined correctly the uncollected repayments and revenues will automatically be eliminated from the appropriation accounts, as accounts receivable, except uncollected cost ledger, inventory and cost adjustments items, are not included in the appropriation bookkeeping.

VII. *Inventory accounts*.—"Cash on hand" and "Estimated equipment depreciation" will not be included in this group. If the entries for the month result in a debit, the amount will be charged to "Allotted to Inventories." If the result is a credit, the entry will be the reverse of above. The net increase or decrease for the month for "Cost ledger inventories" will also be debited or credited as the case may be, to this account.

VIII. *Cost adjustment accounts*.—There will be included with this group "Cash on hand" and "Estimated equipment depreciation." If the entries for the month result in a debit, the amount will be charged to "Cost adjustment account." If the result is a credit, the entry will be the reverse of above. Any uncollected items reported, in "Accounts Receivable" affecting "Cost Ledger Controlling Accounts," "Inventories" and "Cost Adjustments" will also be debited to this account, and subsequently credited when the collection is made.

16. Administrative expense and inventory work orders.

(a) *Administrative expense*.—A permanent engineer's work order, No. 100, will be issued to receive all charges for general expenses (see General Expense, classification of) This number need not be used if the charges are distributed each month.

(b) *Equipment inventory*.—A permanent engineer's work order, No. 110, will be issued to receive all charges for "Government animals" and "Equipment in use," as reported in the "Inventory Accounts."

(c) *Material on hand*.—A permanent engineer's work order,

No. 120, will be issued to receive all charges for supplies and materials which are reported in the "Inventory Accounts," excepting for items "Government animals," "Equipment in use," "Cash on hand" and "Estimated equipment depreciation."

(d) *Cost ledger inventories*.—A permanent engineer's work order, No. 130, will be issued to receive all charges for cost ledger inventories, of mess houses, corrals, shops, hospitals, and other like accounts which are reported in "Statement of Cost Ledger Inventories" on reverse of project balance sheet.

Note.—The above accounts encumber the project's allotment with amount set aside for increase in inventories. These work orders should be charged with the purchases and credited with the issues, as shown by project monthly balance sheet. (See paragraph 15.)

17. Appropriation journal.

(a) Form 7-687 is to be used for preparing abstracts of allotments, recommendations, engineer's work orders, and decreases in allotments, authorized work, and engineer's work orders. At the end of each month these forms will be totaled, and a journal entry made at the bottom of the blank, and the amount posted to the appropriation ledger. These abstracts will be numbered consecutively and the number referred to in the folio column of the ledger. They will be filed in a binder similar to that used for the general classification sheets, and will become the appropriation journal.

(b) A journal entry summary is to be prepared from the current month column of the project monthly balance sheet. Form 7-824 should be used for this purpose, by posting to the first column under heading "General Ledger" the debits and credits and the results, either debit or credit, to the next column, under heading "Appropriation Ledger" (see paragraph 15.) After the entries have been completed, the totals of the debit and credit columns should agree, and this form, used as a journal voucher for posting direct to the appropriation ledger.

18. *Record of expenditures authorized by engineer's work orders*.—A separate sheet, Form 7-685, is to be opened for each engineer's work order issued. The net expenditures for the month under each number will be taken from the cost ledger totals of the general accounting system and the project monthly balance sheet.

If two or more allotments are made for the identical job, the same engineer's work order number will be used, and a letter affixed, so that all charges to the same job will be collected on one sheet.

19. **Controlling accounts.**—To provide a control over the authorization of work and apportionment of funds, the accounts described below are to be kept to show all transactions by which the appropriation under the control of a project has been pledged.

(a) *Appropriation account.*—This account should be debited with all allotments of which the project receives notice, on Form 7-680, and credited only when the allotment has been decreased by the Director's office. The debit balance must always equal the credit balances of the other appropriation accounts.

(b) *Funds available account.*—This account should be credited or debited with the contra of all entries to the appropriation expenditures to engineers' work orders the cost ledger accounts or count; and should be debited with all allotments made to features and increases as authorized on the recommendation for construction and repair work sheets (Forms 7-681 and 7-686), and with refunds of operation and maintenance collections, and should be credited with collections made for water-right operation and maintenance charges, revenues, and labor deductions. Decreases in authorized work should be entered as red debits and deducted from debit footings. The balance, if any, must always be a credit balance, and will show the unencumbered balance of the appropriation.

Note.—An abstract of credits to "Funds Available," showing the voucher number for the entries for the revenue and water-right operation and maintenance collections and labor deductions credited to this account, will be sent to the Director's and the supervising engineer's offices each month. This abstract is to be given the same number as the journal entry summary and be registered in red ink on the Allotment sheet (Form 7-680) under "Amount," and the total added to the balance.

(c) *Authorized work.*—This account should be credited with all allotments made to features and increases as authorized on the recommendation for construction and repair work sheets (Form 7-681 and 7-686), and should be debited with amounts allotted to features of work by means of engineer's work orders (Form 7-683). Decreases in authorities should be entered as red credits

and deducted from credit footings. Reversions in allotments should be entered as red debits and deducted from debit footings. The balance, if any, must always be a credit balance, and will show the authorized portion of work for which engineer's work orders have not been issued,

(d) *Alloted to Engineer's Work Orders.*—This account should be credited with all allotments allowed by engineer's work orders issued, except numbers 110 to 130, inclusive, and debited with all expenditures therefrom, as shown by the "Record of expenditures authorized by engineer's work orders." Reversions of allotments to engineer's work orders should be entered as red credits, and deducted from credit footings. The balance, if any, should be a credit balance, and show the amount available for expenditure on engineer's work orders.

(e) *Allotted to inventories.*—This account should be credited with all allotments allowed by inventory work orders, Nos. 110 to 130, inclusive, and debited with items of "Inventory accounts" (except "Cash on hand" and "Estimated equipment depreciation") and will include "Cost ledger inventories" reported on project balance sheet. Reversions of allotments to inventory work orders should be entered as red credits and deducted from credit footings. The balance, if any, should always be a credit balance, and show the amount available for increases in inventories.

(f) *Accounts payable.*—This account is provided so that the appropriation books will show the liabilities and permit of using the cost ledger accounts for posting charges to the record of expenditures authorized by engineer's work orders. (See par. 15, II.) The balance, if any, should be a credit balance, and show the unpaid accounts registered on the project books.

(g) *Cost adjustments.*—This account is to receive the net results of "Cost adjustment accounts" and will include "Cash on hand" and "Estimated equipment depreciation." It will also be used as a clearing account for such items appearing in "Accounts Receivable" which are not eliminated by an analysis of collected revenues. No charge against this account will be made without specific authority from the Director's office, except those charges resulting from losses in mess houses, mercantile stores, hospitals, services of Government animals, cash, when taken up on collection

vouchers, and transfers or adjustments of equipment inventories upon actual survey and revaluation when this depreciation is credited to equipment in use. The amounts accumulated will remain in the account until a transfer is authorized to "Funds Available" by the Director's office. The balance, if any, should always be a credit balance, and show the amount of the reserve for purchase of equipment and replacement of structures, or the amount of money set aside to provide for losses of Government animals by death or depreciation, and losses of the other cost adjustment accounts.

(h) *Reimbursable investment*.—This account should be credited with the net expenditures charged against reimbursable allotment accounts, and with refunds of building and operation and maintenance collections, and debited with all reimbursements of such expenditures received in repayment of reclamation water-right building charges, and for collection vouchers for such revenues and water-right operation and maintenance collections as have been credited to "Funds available." The balance, if any, must be a credit balance, and will show the amount to be collected in the future.

(i) *Non-reimbursable investment*.—This account should be credited with the expenditures charged against non-reimbursable allotment accounts. It will receive no debits and the credit balance will equal the net investment of the United States and represent the extent of diminution of the appropriation as for townsite operations and expenditures from special non-reimbursible appropriations like the Rio Grande dam.

(j) *Water-right building collections*.—This account will be credited with all water-right building charges collected, and debited with all refunds of such collections. The balance will be a credit balance, and will show the amount of water-right building charges collected from water users.

20. **Reports**.—Reports as listed below are to be prepared and forwarded to the Director's and supervising engineer's office at the close of each month's business:

- (a) Appropriation balance sheet.
- (b) Report of expenditures authorized by engineer's work orders issued under an authority number.
- (c) Abstract of credits to "Funds Available" which will include credits taken into the accounts during the month for

collections, and labor deductions and any debits on account of refunds of operation and maintenance collections previously taken up.

A copy of the report of expenditures authorized by engineer's work orders should also be furnished the construction engineers.

BONDS OF SPECIAL FISCAL AGENTS, PREMIUM ON.

The Act approved August 5, 1909 (36 Stat., 125), contains the following:

"Until otherwise provided by law no bond shall be accepted from any surety or bonding company for any officer or employee of the United States which shall cost more than 35 per centum in excess of the rate of premium charged for a like bond during the calendar year of 1908: *Provided*, that hereafter the United States shall not pay any part of the premium or other cost of furnishing a bond required by law or otherwise of any officer or employee of the United States."

Eighteen bonds for special fiscal agents were executed in 1908 by surety companies upon which the rate charged was one dollar per thousand. Therefore, no such bonds can be approved since the Act of August 5, 1909, on which the premium is higher than \$1.35 per thousand, or, "35 per centum in excess of the rate of premium charged for a like bond during the calendar year of 1908." If surety companies refuse to write bonds at this rate or less the special fiscal agents will be required to furnish individual sureties.

BOOKKEEPING.

Account numbers, par. 2.

Bookkeeping records, Director's office, par. 8.

Freight and handling, par. 4.

Incidental operations, closing out, par. 5.

Journal entry summary, par. 6.

Posting general classification book, par. 3.

Posting operating accounts, par. 7.

Scope of work, par. 1.

(See also ACCOUNTS, CLASSIFICATION OF.)

1. **Scope of work.**—The accountants should have in their possession not only the principal results obtained by ordinary bookkeeping practice, but they must have also a thorough knowledge of the operations performed and the conditions under which the work is being done. Experience has shown that men of an exceptionally high class both as accountants and business men with broad knowledge of actual costs of various classes of work and of the ways in which economies can be successfully introduced are needed to carry on this work satisfactorily.

2. **Account numbers.**—The first steps necessary to procure and compile bookkeeping data showing the true status of the controlling accounts and the true cost of all features, are, first the proper application of account numbers for the various classes of expenditure for each feature, and second, the proper assembling of all charges to account numbers, and the posting of these under the proper captions. Each feature on a project should have the charges entering into it classified, and each class given an account number. In assigning account numbers for a feature begin with zero and end with a number ending in nine. The same number should never be assigned to more than one feature and the numbers allotted for an entire project should run consecutively and include numbers for a few blank classes under each feature. The classification should not be divided to such an extent that there may be difficulty in knowing which number to use. Too much refinement sometimes destroys the value of cost data for practical use, and the work necessary to keep them in minute detail is expensive. When a new feature is started the first account number assigned to it should be the one immediately following the last number previously used, in order that the numbers will come consecutively and in chronological order. After applying account numbers to features, the account number classifications for all features should be mimeographed and bound in books, and all parties concerned with the compilation of bookkeeping data should be furnished with copies. The account number book should not be printed, for changes in account numbers and classifications are frequently necessary. This book is used as an index for charges to feature accounts. All charges to features on requisitions, transfers, invoices, etc., should bear the account numbers to which the articles listed thereon should be charged.

3. **Posting general classification book.**—The total charges to

each account number are ascertained by using the general classification book, Form 7-822. Insert a sufficient number of leaves in the binder to cover the account numbers as shown in the account number book. Number serially all the folios except the first, which includes the classifications of account numbers zero to nine inclusive. Folio one will show the distribution of account numbers ten to nineteen, inclusive, folio forty-five, of account numbers four hundred fifty to four hundred fifty-nine, inclusive, etc. In this way each account may be readily found. In cases where certain accounts are no longer active by reason of the completion of the work that they represent, pages for them may be omitted. All items of cost should be distributed in this book. The bookkeeper should add the amounts of requisitions received each day at the project office to find the total issues from each storehouse. He should credit each storehouse on a supplementary sheet, Form 7-823, inserted in the front of the general classification book with the total amount of its issues, and should post the charges in the general classification book to the various account numbers indicated on the requisitions. Direct charges of invoices for material and supplies are entered in the same manner, and unpaid purchases credited on the supplementary sheet. Invoices receipted by storehouse clerks and others in charge of receiving departments should be credited on the book and the receiving departments charged under the proper captions on the supplementary sheet. All direct charges from the voucher register should be entered under the proper account numbers and the totals entered on the supplementary sheet. The time-book recapitulations of labor earnings should be posted in the same book.

4. Freight and handling.—After all postings have been made in this book, a percentage should be added to all miscellaneous issues, to cover freight and handling, unless the charge for freight is directly included in the cost of articles as shown on the requisitions. On large items of material, such as cement, lumber and coal, on which the freight is known, the actual freight charges plus a small percentage for handling should be added to the issues. The several amounts so added to all issues should be totaled and this amount should be credited to the freight and handling account on the supplementary sheet. Transfers from one feature account to another should be recorded in this book, using red ink for the credit entry. In this way much journalizing may be saved.

5. Closing out incidental operations.—After all the primary postings have been made to the general classification book, all incidental operating accounts such as corrals, power houses, shops, etc., should be closed out and the proper charges made to the account numbers receiving the benefit. In charging out corrals, first add all the charges against each particular corral in the general classification book. Add to this total the inventory on hand on the first of the month and from this sum subtract the inventory on hand on the last of the month. The remainder will represent the net cost, which should be charged to the general ledger account, "Services of government animals." A few supplementary sheets should be inserted in the back of the general classification book and power plants credited in red ink figures with the total distributions to features benefited. The expense of operating shops, etc., is charged to account numbers in the general classification book from reports submitted by shop clerks. The total distributions should be entered on a supplementary sheet as explained above. All charges for depreciation on equipment in use and for the services of government animals should be recorded in this book. In short, all charges to feature accounts of every description are summarized and balanced in this book before any further postings are made. After all postings have been made to the general classification book, the totals posted on the supplementary sheets in the front of the book should equal the total postings by account numbers, taking into consideration, of course, the credits on the supplementary sheets in the back of the book. (*See also* GENERAL CLASSIFICATION BOOK.)

6. Journal entry summary.—After the classification book has been balanced, Form 7-824 should be prepared. All of the regular business during the month should be journalized on this sheet noting in the reference column the source from which the entry arises, as time book distribution, storehouse issues, voucher register, invoice register, etc. In the space for the title of the account enter the general ledger names of the accounts affected, and carry the amounts, debit and credit to the appropriate column under the title "General Ledger." Whenever a journal entry contains a debit or credit to either of the cost ledgers carry the amount of same to the appropriate debit or credit column under the title "Cost Ledger." When all business for the month has been journalized, total all of the columns and bring each of the cost ledger subdivisions to bal-

ance by entering the necessary amount. Post all debits and credits in the general ledger column, except those affecting the cost ledgers and post to the general ledger cost ledger controlling accounts the amounts entered to balance the respective cost ledger subdivisions. The total charges to account numbers are next posted to the cost ledger, Form 7-830, which is similar in arrangement to the general classification book.

7. Posting operating accounts.—After all postings have been made and the cost ledger balanced with the general classification book, all operating accounts should be closed out. Corrals, power houses, shops, etc., should receive credit for the total red ink credits appearing on the supplemental sheets in the back of the general classification book. Mess houses should be credited with the value of meal tickets redeemed, with pay-roll deductions on account of meals served (when meal tickets are not used), with cash collections, and with meals served to "deadheads" for which no charge is made. The inventory on hand the last day of the month is then inserted and the account closed out to mess house net results, a general ledger account, using for this transaction a journal voucher, Form 7-821. General expense, which should include all expenditures of a general nature that cannot be charged directly to any other account, may be charged out to the various features under construction at the time their expense is incurred, or it may be left to accumulate as a feature of the whole project. It is impossible to lay down definite rules in regard to the proper percentage to be used on all the projects as local conditions should be taken into consideration. The bookkeeper and chief clerk should work out a table to be used as a basis for charging out this expense, submitting it to the project manager for approval before putting it into effect. The cost of operating the mercantile stores should be charged to the mercantile stores stock account. All producing departments should be debited with the total monthly cost of their operation and the prices to be charged features for articles or materials produced by such departments shall be determined by considering these expenses in conjunction with the quantities manufactured. Feature accounts maintained for the benefit of other features, such as maintenance and sanitation of camps, fire protection, etc., should be charged out periodically to the features receiving the benefit. All transfers from one account to another should be handled on the journal voucher, Form 7-821, in order that there may always be a complete record of these transactions.

8. **Bookkeeping records, Director's office.**—The bookkeeping records covering expenditures incurred in the Director's and Chicago offices and those incurred in the field not directly chargeable to any project, are handled in the Director's office in the same manner as similar records covering project expenditures are handled in project offices. Monthly feature reports and balance sheets are prepared and sent to the accounting section at the end of each month.

BOOKS, PURCHASE OF, IN THE FIELD.

The purchase of legal and technical books in the field has never been generally authorized. No such purchases will be allowed except in pursuance of prior authorization from the Director, and a copy of such authorization must accompany each voucher covering such purchase. The policy of the Department has been opposed to authorizing subscriptions for local papers or the purchase of extra copies under ordinary circumstances.

CASH PAYMENTS.

The carrying of cash is to be discouraged wherever such practice is not absolutely necessary. Payment can in almost all instances be made by check by the special fiscal agent. If, however, circumstances require payment in cash authority can be secured to carry cash for that purpose. Such authority is granted by the Secretary of the Treasury upon request of the Secretary of the Interior. (*See* Section 3620, Revised Statutes.) Receipts for cash payments must be presented to the special fiscal agent or his deputy in accordance with Sec. 3620 R. S., and as per paragraph 5 of Treasury Department circular No. 52, payment must be made at the same time and not through a second party, as these receipts are not negotiable.

CEMENT.

Checking shipments, par. 2.

Purchases, par. 1.

Sale of cement and lumber to water users, par. 5.

Sacks, accounting for, par. 4.

Sacks, care and return of, par. 3.

1. **Purchases.**—All purchases of Portland cement will be made by, and all correspondence regarding cement should be addressed to, the cement expert, whose address will be found in the "Reclamation Record." Owing to the fact that the lowest prices for cement can usually be secured during the early winter it is desirable, as a matter of general practice, to open proposals as soon as practicable after the first of the calendar year covering the requirements of the ensuing construction season. At the close of the year engineers should estimate as nearly as possible what amount of cement will be required on their work during the following season in order that arrangements may be made to issue advertisements covering the requirements of all projects as soon as allotments are made for the year. Instructions will be issued each year from the Director's office indicating to whom estimates should be forwarded and response should be prompt to insure the award of contract far enough in advance of shipments to give time for 28-day tests.

2. **Checking shipments.**—All cement shipments under Reclamation Service contracts are made under the supervision of a representative of the Service at the plant, a part of whose duties it is to check the count of sacks in each car and seal cars with U. S. R. S. seals. The Cement Expert's office should be notified of any cars arriving at destination unsealed. He should also be notified of any shortage in count of sacks which may be found after same has been carefully checked on arrival at destination. The cement company should also be notified of such shortage on the cards provided for this purpose in each car shipped.

3. **Sacks, care and return of.**—The cement contracts of the Reclamation Service provide for payment of 10 cents by the Government to the manufacturer for each sack not returned in serviceable condition. Record should be kept of the disposal of each sack of cement, whether used by the United States or furnished to contractors, in order that proper accounting may be made with the contractors after the completion of shipments. Precautions should be taken to prevent careless handling of cement sacks, either by employees of the service or by contractors. They should not be used for any purpose after emptying if they are to be returned, and when empty they should be well shaken and stored in a place where they will be properly protected, awaiting the accumulation of a sufficient number to justify their return to the manufacturers. Contractors receiving cement in sacks from the United States for

use in their work should be advised in writing that they will be charged 10 cents for every sack not returned in serviceable condition. Consignments of sacks received from contractors should be at once examined and checked with the record of cement furnished and the contractor should be advised in writing of any charge to be made on account of sacks lost or returned in bad condition. Sacks so charged on account of bad condition should be held available for examination until the charge has been properly adjusted. As soon as possible after the last delivery of cement under a contract, all sacks in serviceable condition should be securely tied in bundles or bales, in accordance with the shipping requirements of the railroads, and returned by freight to the manufacturer at the shipping point mentioned in the contract. The bundles or bales should be marked by tags of strong texture securely attached and plainly addressed, upon which is indicated the number of sacks in the bundle. Information concerning the number, condition and shipment of sacks should be sent to the transportation agent and copy to the cement expert. Manufacturers have complained that sacks of other companies have been returned to them and that many sacks were returned in bad condition. In order to obviate disagreements on this ground, all shipments of cement sacks should be checked by a representative of the Reclamation Service before being returned to the manufacturer and carefully inspected by him to determine the ownership and serviceability of the sacks, and record should be kept of the result of such counting and inspection.

4. Sacks, accounting for.—If the entire amount of cement covered by a contract is shipped to a single project, that project should correspond with the cement company and prepare vouchers for the value of the sacks not returned. If shipments are made to two or more projects under one contract, reports of the number of sacks returned from each project should be made to the cement expert at Denver, Colorado, who will prepare the necessary voucher to reimburse the cement company for sacks not returned. A record should be kept on Liability Record cards, Form 7-716, showing the number of sacks of each brand received and returned to the cement company. Each month as cement is received the number of sacks and value of same should be credited to the company and carried in Unpaid Miscellaneous. As the sacks are returned to the company the Unpaid Miscellaneous account should be debited and the corre-

sponding inventory credited. When settlement is finally made by paying the company for the sacks not returned the liability account will be closed out and the value of the sacks purchased will remain in the inventory account, unless destroyed or used in connection with the work, in which case the inventory account should be relieved and the cost ledger feature debited with the value of the sacks destroyed or not returned. If the cement is turned over to the local contractor to be used on the work and failure to return the sacks is due to the contractor's use of same, his account should be charged with their value and proper deduction made from contract estimates of the amount due for work performed.

5. **Sale of cement and lumber to water users.**—As a matter of economy of water and of the best development of the country, to encourage the water users to employ cement in building the structures for handling water on the farm, in lining farm ditches, and any other works having to do with the distribution of water to the fields and orchards, the Secretary of the Interior, in a letter dated December 14, 1911, granted authority for the sale of cement and lumber by the Service to water users on its projects, upon the following terms and conditions:

“Hereafter you are authorized to sell cement and lumber from the warehouses of the Reclamation Service to water users on Reclamation projects in the vicinity, to be consumed on their respective farms in building and repairing structures for the beneficial use of water delivered through Government canals for the irrigation of such farms, and in lining farm ditches and any other works having to do with the distribution of such water. Such sales should be made at cost, including freight and overhead charges; the cost should be carefully estimated so as to preclude the possibility of any loss to the Reclamation fund.

Inasmuch as the said use of the materials to be thus sold is in effect an enlargement and perfection of the projects constructed by the Government, I consider that sales under the restrictions herein set forth do not enter into the field of private enterprise and therefore cannot properly be objected to as Governmental competition with private capital.”

Under Department authority of July 1, 1912, the foregoing authorization was extended to embrace the sale of cement, lumber, vitrified pipe and other building materials for use in the construction or repair of tanks for storage of water, and bridges over canals

and farm laterals, or culverts taking the place of bridges, where such structures are to be constructed and used by individual land owners or by water users' associations under the various projects, in connection with the beneficial use of water supplied through the Government canals for irrigation purposes, and in the operation and maintenance of their individual holdings. No building material shall be sold for use by public officers in the construction or repair of bridges or culverts on public highways, or for other public works.

CHARGES.

1. **For operation and maintenance.**—The Reclamation Act does not make it a mandatory duty of the Secretary of the Interior to assess operation and maintenance charges against unentered land within a reclamation project, but he has authority to do so and he has also sole authority to determine the time when such charges may be assessed. (Secretary, April 4, 1910; North Platte project, Nebraska-Wyoming.)

2. **Construction.**—The term "construction charges" includes the entire charges referred to in the public notices issued in pursuance of Section 4 of the Reclamation Act, they being the building and operation and maintenance charges as set forth in such notices, including charges for drainage, if any, and betterment charges as provided for in sec. 3 of the Act of August 9, 1912 (37 Stat., 265.)

CHICAGO OFFICE, FUNCTIONS OF.

The functions of the Chicago office are confined to

(a) Transportation matters in general. (See TRANSPORTATION OF COMMODITIES.)

(b) Purchasing of such supplies and materials as in the opinion of the supervising engineers and project managers can be secured through the said office at a saving to the Government. In this connection the facilities of the Chicago office should be utilized whenever possible.

(c) Expediting shipments of supplies and materials, and related matters.

(d) Notifying all projects of property available for transfer. (See PROPERTY.)

CIRCULARS ISSUED IN FIELD.

No circulars shall be issued in the field for general use in reply to inquiries until after they have been examined and approved by the Director. Drafts of circulars that it is desired to issue for this purpose should be submitted to the Director before issuance.

CLAIMS AND ACCOUNTS.

A distinction should be noted between claims and accounts. A claim is any demand against the Government for which payment is asked. Claims are divided into two classes, liquidated and unliquidated. A liquidated claim is one about which there is no question of the amount of liability, and that it was under a previous agreement, written or oral; unliquidated, where there is uncertainty because of want of evidence of the performance of the agreement, or insufficient data to determine the amount of the claim. The special fiscal agent may pay such claims of the first class as the engineer is authorized to incur providing such claims are otherwise correct. Claims of this class which he should not pay are those for freight and express on Government bill of lading, those requiring the approval of superior officers, as the monthly estimates, on contracts for construction where the contracts provide for the approval of the Director, and claims for newspaper advertising. He should usually not make payments under contracts providing for partial payments from month to month, or if a payment is made under such a contract, then all of the payments under that contract should be made by the same special fiscal agent. Where a claim has been paid by a special fiscal agent it becomes a voucher in his account. An account, in the limited sense applied to it by the Treasury officials, is a statement of the transactions of special fiscal agents, either disbursing or collecting, showing the receipts and expenditures, both of which are to be supported by paid claims or vouchers, and other information sufficient to enable a complete audit to be made. (*See also* SPECIAL FISCAL AGENTS, par. 79.)

CLASSIFICATION OF EXPENDITURES AND COLLECTIONS.

Special Fiscal Agents' abstracts of disbursements and abstracts of collections shall show the classification of amounts paid out and collected by the use of the titles indicated below :

1. Disbursement vouchers.

(a) *Job work*.—For payments upon written or oral contracts where work is done by the job, excepting purchase contracts which will be included under head of "purchases."

(b) *Miscellaneous services*.—For power, heat, light, rent, telegraph, telephone, advertising, abstracting, recording, blacksmithing, etc.

(c) *Services*.—Salaries, wages, men with teams or horse hire not classed as livery, etc.

(d) *Travel*.—All passenger transportation upon railroads, sleeping and parlor cars, stages, livery hire, subsistence, lodging or per diem in lieu thereof, miscellaneous traveling expenses, etc.

(e) *Purchases*.—Equipment, materials, and supplies, including machinery, wagons, tools, animals, furniture, cement, lumber, steel, fuel, subsistence, forage, etc.

(f) *Real estate*.—For lands, canals, rights of way, etc.

(g) *Freight*.—Railroad, wagon, express, drayage, etc.

(h) *Over collection*.—All refundments to payees.

2. Collection vouchers.

(a) *Sales*.—At stores, messes, auction, or otherwise.

(b) *Miscellaneous service*.—For power, heat, light, transportation, job services, rentals of lands, building, etc.

(c) *Rentals*.—Irrigation water upon contracts or otherwise.

(d) *Freight refunds*.—Contractors and other freight.

(e) *Real estate*.—For lands, canals, rights of way, etc.

(f) *Forfeitures*.—By defaulting bidders and contractors.

(g) *Building charges*.—Upon water-right applications.

(h) *Operation and maintenance charges*.—Upon water-right applications.

(i) *Over disbursements*.—All repayments from payees.

CLIPPINGS.

Folding and fastening, par. 4.

Marking for identification, par. 3.

Mounting clippings, par. 2.

News items desired, par. 5.

Uniform system of handling, par. 1.

1. *Uniform system of handling*.—In order to facilitate the handling and filing of newspaper clippings, especially when refer-

ence is made to these in letters, it is desirable to adopt a uniform system.

2. **Mounting clippings.**—Instead of sending marked copies of newspapers to the Washington office, it is preferable, if the item is short, to cut it from the paper and mount it. Use for this purpose sheets of uniform letter size, viz: 8 x 10½ inches, taking the least expensive paper at hand, such as the ordinary typewriting second sheets, or the unheaded block letter paper, furnished for field use. Mount all ordinary clippings, if long enough, in two vertical columns, putting the left column one and one-half inches from the left margin of the sheet in order to leave space for binding if desired. If the item is long enough for only one column, paste it on the *right* side, leaving a space of about three-fourths of an inch from the edge.

3. **Marking for identification.**—Put the name of the paper and date in the lower right corner beneath the article. If a subject is given, write it on the *upper* margin of the sheet. If the clipping is too long to go on one side of a sheet, it can be continued on the other side.

4. **Folding and fastening.**—Lengthy clippings which will necessitate considerable time or labor in mounting in this way can usually be attached on the margin of a piece of paper of the size designated and then folded so that the resulting shape will be that of an ordinary letter sheet. Attach all such mounted clippings by pinning or fastening the sheets in the *upper left* corner to the letter of transmittal. Where desirable underscore words or phrases in the clipping in order to call particular attention to the points discussed in the letter.

5. **News items desired.**—It is desirable to call to the attention of the Washington office any item of news such as meetings of the water users' associations, or other discussions which bear upon the work in hand, and where these can be mounted and attached to the letters of transmittal, they can be readily handled and filed with the letter without danger of loss or confusion.

COLLECTIONS.

Accounting for collections, par. 11.

Bills for collection of miscellaneous items, par. 10.

Cash Book, par. 3.

Checking Cash Book entries, par. 6.

Collection numbers, par. 5.

Entries in Cash Book, par. 4.

General, par. 1.

Register of Collections and Transfers received, entries on, par. 9.

Remittances, par. 7.

Schedule of Collections, par. 8.

Verification before collection, par. 2.

1. **General.**—The system of handling collections in the Reclamation Service is described below. The serial numbers to be used on collection documents will be assigned in order. On July 1 of each year a new series of collection numbers will be adopted by each special fiscal agent.

2. **Verification before collection.**—The system requires the presentation of all bills to a clerk for verification before collection. This clerk may be the chief clerk, a bookkeeper or a bill clerk, depending upon the office organization. The project manager should designate a clerk or clerks to act in this capacity. When the person owing money makes remittance or calls at the office to make payment the verification clerk should draw from the files the appropriate bill. If any changes in amount are to be made in the way of reduction or of addition of interest or other items, these should be made in the proper space and the document given a collection number, the fiscal year noted, and the amount to be collected entered. It should then be signed by the verification clerk and handed to the special fiscal agent. The special fiscal agent should receive the money, sign the receipt and acknowledgment forms, make the entries in the cash book, and deliver or mail the receipt to the person making payment.

3. **Cash book.**—The cash book is a part of the project records the same as any other book kept on the projects, and is not to be carried about from project to project by special fiscal agents. The special fiscal agent assigned to a project will use the cash book for that project. When special fiscal agents are transferred the new special fiscal agent will use the same cash book, beginning on a new page with his own series of collection numbers which should be certified by the project manager of the project from which he is transferred.

4. **Entries in cash book.**—All entries in this book should be made at the time the transaction takes place. Cash received should be entered in the cash book, either immediately before signing the receipt or else immediately before putting the cash received in the safe.

5. **Collection numbers.**—Collection numbers should be entered in serial order and every number should be accounted for on the collection abstract (Form 7-405.) If a number is assigned to collection papers by the verification clerk and collection is not subsequently made for any reason, the special fiscal agent should retain possession of the documents and call the matter to the attention of the verification clerk at the first opportunity, so that, if possible, the number set aside for this transaction may be used for another collection during that day. If it cannot be so used during that day and other collections are made later in the day the number should remain on the cash book in its proper order with a notation "Collection Not Made." This memorandum should be signed or initialed by the special fiscal agent and the verification clerk.

6. **Checking cash book entries.**—Periodically, the cash book entries should be checked by the verification clerk. In order to make an independent check of these entries he should keep a memorandum of the serial numbers assigned by him and the amounts collectible on each. This verification should be made daily, weekly, or at ten-day periods, dependent upon the volume of collections. The verification should be specific as to collection numbers, amounts, and dates. It should be evidenced by a notation in ink at some convenient place on the cash book page. A suggested form is as follows:

"Serial numbers, amounts, and dates verified,
Nos. to inclusive."

This should be dated and signed or initialed. Cash on hand should be counted by the special fiscal agent in the presence of some other project employee who should "O. K." the amounts by initialing the balance shown.

7. **Remittances.**—All money received must be turned over to the special fiscal agent at once, to be disposed by him each day if his depository for collections is in the town where the project

office is located. If the depository is in another town, the special fiscal agent must make deposits frequently. Risk must not be taken by keeping large sums of cash in the office. Negotiable paper must be put in course of collection before the close of the banking day following its receipt. Failure to do so will release prior endorsers. This class of collections should be endorsed and sent by registered mail or by express direct to the depository.

8. Schedule of collections (Form 7-405).—These schedules are to be used to list the collection transactions. The last page should contain a certificate signed by the chief clerk or project manager as follows:

“This schedule has been compared with the cash book on this project and it reports all serial numbers assigned and the amounts collected as they appear therein.

Signed
 Title

The schedule of collections should be written in double space on the typewriter. Each column of the schedule should be totaled and the amount carried forward to the succeeding pages with the totals at the end. Special fiscal agents should prepare monthly schedules in quadruplicate, one for the Auditor, one for the Director's office, one for the project office and one for the special fiscal agent's records.

9. Register of collections and transfers received, entries on.—The amounts of collections represented by the schedule should be carried to the register of collections and transfer vouchers issued in summary totals where possible. This can be done by analyzing the cash book entries. The total amount will be entered in the column “Collection vouchers” and distributed to appropriate columns. This should be accomplished by the use of a blanket voucher giving an analysis of the amounts collected, the inclusive dates and collection numbers and memorandum copies, if any, should be attached. Collections made by special fiscal agents located in other offices, as the Director's office, will be represented by separate memorandum copies of bill for collection and should be given project numbers and entered separately in the Collection Voucher Register.

10. Bills for collection of miscellaneous items.—Miscellan-

eous bill for collection (Form 7-460) is printed in three folds, perforated so that at one writing a copy can be made which will be receipted upon collection by the special fiscal agent and given to the debtor, one copy will bear the special fiscal agent's acknowledgment of the receipt of the money and will support his schedule of collections, to be transmitted to the Auditor's office, and one copy on Form 7-460b will accompany the schedule and become a part of the records in the Director's office. If desired, additional copies of Form 7-460b may be made on detached forms for use of the project. At the same time the record copies are made a memorandum of the Bill for Collection (Form 7-460c) should be made and mailed or delivered to the debtor. The copies on Form 7-460a and 7-460b should be filed in a vertical file, alphabetically, to await settlement. Forms of bills for collection for special purposes will be provided as needed. Collections from other Departments, bureaus or establishments of the Government will be made on Form 7-464, "Collection claim for transfer settlements." Memorandum copies will be made on Form 7-461. Vouchers covering collections made on account of water and electrical energy furnished under contract should show the number of units, kind of unit, and rate per unit, in order that these accounts may be properly audited.

11. Accounting for collections.—The accounting to the Treasury Department for collections will be done on the quarterly account current. The amounts to be entered as collected will not necessarily agree with the monthly schedules, since the schedules will list all tenders in whatever form they may be made, while the account current will take up only those items tendered in lawful money or other forms which have been converted into lawful money by the receipt of certificates of deposit. A schedule should be prepared listing the items which appear on the regular monthly schedules but which are not included in the account current, thus accounting for the discrepancy between the monthly schedule and the account current. Likewise a schedule should be prepared showing all items not appearing on regular monthly schedules for the current period which are taken up on the account current, due to certificates of deposit received during the period for items appearing on schedules for months covered by prior accounts current. These should refer to the month and year when originally scheduled and omitted from the account current.



COMPETITION.

Competition where Government money is to be expended is required by Sec. 3709 R. S. (SEE ADVERTISEMENTS AND BIDS). This does not apply to contracts for the collection of money, but for the protection of the Service, a regulation has been adopted for such cases requiring advertisement to secure competition wherefore be based upon advertising, except where not practicable as provided by PAR. 2 of ADVERTISEMENTS AND BIDS. The sale of Government property should usually be made after advertising. (See PROPERTY.) Whenever it is not possible to obtain competition the facts should be set out in a certificate forwarded to the Director.

The securing of competitive bids does not necessarily involve the acceptance of the lowest bid. Competition is required by law and the requirement is absolute except in the case of a public exigency, which is a question of fact and not of opinion or discretion, and competition can be waived only under the conditions specified in ADVERTISEMENTS AND BIDS, PAR. 2. The exception where there is only one bidder is due to the fact that there is only one bidder from whom bids can be secured as a feasible business proposition, and persons at a distance may frequently quote better prices than those close at hand. The acceptance of other than the lowest bid is a different matter and may rest upon the opinion of the purchasing officer whether the qualities of the articles to be purchased are such that the advantages of the more expensive article outweigh the differences in price.

COMPTROLLER, DECISIONS OF.

1. **Law.**—Section 8 of Act of July 31, 1894 (28 Stat., 205-211) see p. 516.

2. **Classification of decisions.**—Decisions affecting the accounts of the Government may be classified under four general headings:

(a) *Advance decisions.*—These are rendered by the Comptroller upon request from a special fiscal agent or the head of an Executive Department or other establishment not under any of the Executive Departments who may apply for such decision upon any question involving a payment to be made by or under them. In presenting

requests for advance decisions, special fiscal agents must be governed by the above and no decision should be requested except when a voucher has been presented to the special fiscal agent for payment. In all such cases requests for decisions should be forwarded in duplicate to the Director for revision and transmission to the Comptroller. The head of any Executive Department or establishment not under any Executive Department may apply to the Comptroller for an advance decision under the circumstances related above, or such request may be made for advice as to the use of the appropriations under his direction.

(b) *Appeals from Auditor's settlement.*—Any person who is affected by a final settlement by an Auditor may appeal to the Comptroller for a revision of such settlement, provided he has not accepted the settlement tendered in the Auditor's adjustment. Thus, if errors are conceded by a special fiscal agent and later an attempt is made to appeal to the Comptroller such appeal will not be given consideration, also if a claimant has received a warrant in payment of a part of a claim, the balance of which has been disallowed, his appeal will not be considered unless he returns the warrant or deposits with the Comptroller the amount of the warrant so received by him. Such appeals should likewise be forwarded through the Director.

(c) *Upon certification.*—Each of the auditors is required by law to certify to the Comptroller any original or modifying construction of the statutes made by him. As the cases coming under this heading are purely between the Auditor and the Comptroller they are of no direct interest to the employees of this Service.

(d) *Upon revision.*—The Comptroller has authority and it is his duty from time to time to examine into the accounts of the several auditors, making the examination upon his own motion. He will disallow such expenditures as he regards unauthorized.

3. **How to prepare cases.**—In preparing a case for presentation to the Comptroller, either for an advance decision or as an appeal from an Auditor's disallowance, a full and concise statement of the circumstances surrounding the incurrence of the liability should be made. The voucher and related papers upon which payment is proposed to be made should be submitted as accompanying papers. References should be made to any law bearing upon the case, which may have been a moving cause leading to the submission of the case. If such laws are short they should be copied in

the statement of the case. If this would involve a long statement they may be referred to by the usual references.

4. **Miscellaneous.**—In general, it may be said that no hypothetical cases will be considered, since the law states that advance decisions will be rendered only upon payments to be made. A hypothetical case may never become a liability involving payment. A suspension made by an Auditor is not final action, therefore, an appeal from a suspension will receive no consideration, as the Auditor may eventually allow the amount questioned. (*See SPECIAL FISCAL AGENTS, RESPONSIBILITIES AND DUTIES OF, PARAGRAPH 66.*) Applications for revisions of Auditor's settlements must be filed within one year of the date of the disallowance. The decision of the Comptroller of the Treasury upon any question involving a payment is final and binding as to all executive officers, but claimants whose accounts have been disallowed by auditors and against whom the Comptroller has rendered a decision may bring suit in the Court of Claims, and if successful in such action, an appropriation from Congress must be secured to cover the item.

CONSTRUCTION.

Estimates of work done, par. 2.

General interpretation of specifications, par. 1.

Inspection, par. 3.

Inspector's daily reports, par. 4.

Instructions to contractors, par. 5.

Records, par. 7.

Statements to contractors regarding their work, par. 6.

1. **General interpretation of specifications.**—Whenever work is being done for the Service by contractors under formal specifications the officer in charge should see that all requirements of the specifications are strictly and honestly executed. The specifications usually leave the officer ample discretion as to the manner and methods of conducting the work, but in exercising such discretion violation of specification requirements should not be permitted. Any deviations from the requirements of the specifications should be fully explained and recorded in writing as required by the paragraph in the general conditions entitled "Changes at contractor's request."

2. **Estimates of work done.**—In estimating classified ma-

terial, whenever possible the different classes should be measured before removal. Estimating classified materials by digging in sides of canals after completion should be avoided. In cases where it is impossible at the time of preparing the estimates to determine whether a particular piece of work should be classified under one or the other of two or more similar items of the schedule of unequal price, the work should be classified under the item of least unit price until final determination of its classification is made. In case a contractor desires to substitute borrowed material for overhaul contemplated in the contract, he should be permitted to do so only on written authority from the officer in charge of the work and with the full understanding that the work will be estimated for payment on the basis of the estimated economic overhaul.

3. Inspection.—(a) In directing the work of contractors the officer in charge should assign efficient inspectors to look after the different parts of the work. These inspectors shall oversee the work while it is in progress and require the materials supplied, the work done and the methods of work used by the contractor to be in full conformity with the provisions of the specifications and plans. Inspectors should study the specifications and plans until they are thoroughly familiar with their requirements. Before making a complaint the inspector should be certain that it is justified and after making a complaint it should be promptly followed up to see that the error involved is corrected. If the defective work or method is not remedied within a reasonable time, the inspector should report full particulars of the case to the officer in charge.

(b) Construction by Government forces should be subject to the same thorough inspection that is required on contract work. It is generally advisable to prepare written specifications for such work and in each particular case the project engineer should determine what inspection is necessary to insure the proper execution of the work.

(c) Shop inspection of materials, machinery, etc., on engineering contracts will be provided through the office of the Director. When such inspection is desired on field contracts the Director's office should be so informed at the time the contract is awarded, and provided with duplicate copies of the contract in order that proper arrangements can be made for such inspection. Inspection of materials for immediate delivery will in certain cases be handled by the

office making the purchase. Dimensions and quantities of all specially constructed machinery should be checked immediately upon receipt and before machinery is hauled to the work. Any errors found should be immediately reported to the Director.

4. **Inspectors' daily reports.**—On all construction work the officer in charge should require from the inspectors some form of daily record or report, giving progress of the work, comments on its condition, and copies of all instructions given to the contractors. The precise form of these reports or the method of preserving them is not as important as it is that some simple system be followed which records daily the facts of importance in construction, especially in view of probable disputes or legal controversies, such as frequently arise.

5. **Instructions to contractors.**—All directions to a contractor as to the conduct of his work which may in any way cause a change in payments from those specifically included in the schedule of prices, or authorize a method of work at variance with the provisions of the specifications, or have a tendency to modify the specific provisions of the contract; or which are explanatory of doubtful points in the specifications, must be in writing. One copy must be retained by the officer and another copy must be promptly forwarded to the Director's office for information and for safe keeping in order that it may be available if the officer's copy should be lost or destroyed. In giving instructions to contractors, no attempt should be made to prescribe details as to the manner of conducting the work. In all cases, instructions to the contractor should be as to the results to be accomplished, leaving him to handle the work at his own risk and committing the Government to responsibility only as to the results demanded.

6. **Statements to contractors regarding their work.**—In discussing matters with contractors in connection with their work, whether orally or in writing, the officer should confine himself exclusively to facts and conclusions without undertaking to show the reasons upon which the conclusions are based. Cases have arisen where officers have unintentionally made statements that commit them and may tend to commit the Service to a line of action which is not to its best interests. In order that the contractors who present claims may be dealt with in the utmost fairness it is desirable that all reports of the officers upon their claims should be given to them for consideration. It is accordingly necessary that all such

reports should be confined to statements of fact and should not contain discussion of the terms of the contract or their application to the facts in the case. These usually involve questions of law and if the view of the law taken by the officer is incorrect, his conclusions are naturally rejected by the courts, whereas his conclusions might readily be sustained by a different line of reasoning. The officers should make recommendations on the claims in separate letters which may be considered by the Chief Engineer in rendering his decision. Officers must remember that all their conversations with contractors and all letters written to them may form the subject of controversy in court and it is essential that they do not commit themselves upon points not strictly engineering in character. Anything which is of a legal nature should not be discussed by them with the contractors, and all letters or instructions should deal only with facts and statements strictly within the province of the officer under the terms of the specifications. (See CONTRACTS, PAR. 30.)

7. **Records.**—The books required for recording construction data are independent of those pertaining to preliminary and location surveys, and, exclusive of the cost keeping records, should consist of a transit book, a level book, a profile book, a cross-section book, a classification cross-section book, a structure book, an estimate book and a diary. These books should all be properly filed in the project office as soon as the work to which they relate is completed.

(a) *Transit book.*—The transit book should contain all alignment notes, reference points and the like taken during and pertaining to the construction.

(b) *Level book.*—The level book should contain all level notes taken during and pertaining to the construction, and for the sake of convenience, records of permanent and temporary bench marks established during location and construction.

(c) *Cross-section book.*—The cross-section book should contain all notes pertaining to the cross-sectioning of the canal as determined from the topographic sheets and the field location of the cross-section stakes. Cross-section areas, upon which final estimates are based should be computed, where possible and not determined by graphic methods, although the latter method is valuable as a check.

(d) *Classification cross-section book.*—A classification cross-section book should be made up in the field office from the original

See Amendment

canal cross-section book. As soon as classified material is developed during the excavation, classification lines should be drawn. Opposite each plotted cross-section should be placed the area of each class of material, and between these areas should appear the corresponding volume between stations. At the end of each mile or important cut or fill a summary should be compiled indicating the total quantity of each class of material contained therein.

(e) *Profile book*.—The profile book should be kept on all large and important canals and should contain all data necessary for the conduct of the field work, as well as all of the results of construction. It should therefore include the following information: Location of mile posts; location of reference points with distances and angles; grades; elevations at points where grades change; classification lines in cuts; direction and amount of material moved, both in actual excavation of the canal and from borrow pits; elevation of bench marks; alignment, including the degree, central angle, point of curve, point of tangent and the direction of curves, whether right or left; division of haul; mass curves showing economical movement of material and amount and distance of overhaul; the dates cuts or fills are begun and completed and by whom; the final classification and quantities for each embankment or cut; the summary of pay quantities for each mile; and the location and kind of structures. In connection with this record a progress profile should be kept indicating graphically the progress of construction along the entire line for each month, using the following standard colors to record the time of execution of work: January, sepia; February, vermillion; March, Prussian blue; April, deep chrome; May, emerald green; June, indigo; July, Indian red; August, sap green; September, gamboge; October, scarlet lake; November, new blue; December, burnt sienna.

(f) *Structure book*.—The structure book should contain all notes pertaining to bridges, culverts, turnouts, flumes, siphons, drops, sluiceways, etc. The general plans of the structure should be drawn on the left side of the book, followed on the right side by the level notes of the original surface of the ground and a record of the excavation. The plans, in detail, as constructed, should be plotted in this book, and areas and volumes there indicated. In general, sufficient dimensions should be given to enable the quantities to be checked. Great care should be taken to note the character of the

material on which the structures are founded. These plans should be colored when practicable with the monthly progress colors used for the progress profile.

(g) *Estimate book*.—A separate set of books should be kept exclusively for monthly estimate notes. Especial care should be taken to keep these books in good form and in such condition that the old work may be reviewed without difficulty. The classification of material should in all cases be carefully recorded in this book.

(h) *Diary*.—The diary should be a brief of all the important conversations with contractors, and should include a synopsis of all orders and letters relative to the work. It should contain the dates of beginning and completion of the work and the time and the cause of all delays. There should also be notes relative to the classification of material and the building of structures, the equipment with which the contractors do the work, and such other matters pertaining thereto as may be of interest and use. The visits of strangers should be noted and the conditions of the weather and the engineering work carried on during the day should be stated in concise form. The diary should form a continuous official record.

See Amendment
omit

CONTRACTOR'S COSTS.

Collection of data, par. 3.

Distribution of costs, par 2.

Use of Service forms by contractors, par. 1.

When not necessary to keep, par. 4.

1. **Use of Service forms by contractors.**—The methods adopted in the compilation of contractors' cost data must be varied to suit local conditions. If a contractor has no particular system of accounting, he generally can be induced to use the forms of the Reclamation Service, for the adoption of an efficient accounting system that will work to his advantage while facilitating the keeping of costs for the Reclamation Service. Forms may be supplied without charge, and the services of the contractor's timekeeper may be engaged in the cost-keeping work. If the contractor has a system of accounting, the timekeepers and inspectors for the United States should endeavor to so adapt their activities to the contractor's system as to secure the most accurate and useful data possible.

2. **Distribution of costs.**—For cost records relating to large

works of varied character constructed by contract, where the necessity of a method adapted to all items of classification of work exists, and where it is not advisable to enter into laborious refinement, the methods adopted by the Reclamation Service require the distribution of costs under the following heads: Interest on investment, preparatory expense, plant depreciation, executive, labor, material, supplies, U. S. general expense, U. S. engineering, U. S. materials and U. S. miscellaneous. These are defined as follows:

(a) *Interest on investment*.—All charges for insurance and bond premium and interest on the cash capital required.

(b) *Preparatory expense*.—All charges for the cost of roads, drainage of camps, delivery and installation of plant and other expenses involved before the actual construction work begins.

(c) *Plant depreciation*.—All charges for repairs and depreciation of tools, machinery, buildings and use thereof.

(d) *Executive*.—All charges for superintendents, foremen, time-keepers, engineers, rodmen, clerks, watchmen and other general administrative expenses.

(e) *Labor*.—All charges for hire of teams, and for skilled and common labor not included in "Executive."

(f) *Materials*.—All charges, including freight, for expendable property furnished by the contractor and entering into construction and remaining a part thereof.

(g) *Supplies*.—All charges, including freight, for expendable property used in construction work and wholly consumed therein; fuel, explosives, lubricants and freight thereon; illumination, repairs, etc.

(h) *Total contract earnings*.—The total amount and unit price paid the contractor, based on the amount of work done.

(i) *United States general expense*.—All charges for the cost of administration not included in engineering, such as proportion of expenses of general offices and headquarters office.

(j) *United States engineering*.—All charges for the cost of supervision and inspection by the United States from date of beginning construction.

(k) *United States materials*.—All charges for materials furnished by the United States.

(l) *United States miscellaneous*.—All charges of a miscellaneous nature chargeable to this item of contract which cannot be classified as engineering or administrative expense.

(m) *Estimated cost*.—The estimated total and unit costs submitted by the board recommending the advertisement and construction of the work.

3. **Collection of data**.—Data should be collected by means of the time and material distribution system. In the time book several pages should be devoted to the records of each contract item, the entries being made under appropriate heads that can later be readily distributed to contractor's executive, contractor's labor, and U. S. engineering. In the material book charges against each contract item should be made under the heads of plant depreciation material and supplies furnished by the contractor, and material furnished by the United States. The character of machinery used, labor conditions, weather conditions, geography of the work, topography of the site of the work, proximity of constructing material, and other similar circumstances are important matters for record, and entries of these elements of cost should be made in the time books. The methods employed in collecting contractor's costs should be those that pertain to ordinary construction work with such variations as may be necessary in each case. Statistics of productive labor, material and supplies should be collected by the timekeepers and inspectors. Unit prices of labor, materials and supplies may be assumed at market rates; or, if the contract requires it, as is frequently the case, the contractor may be requested to furnish these and other data that cannot be collected readily by timekeepers and inspectors. It may be necessary and desirable to estimate many of the details of such costs. For example, in the case of horses owned by a contractor, it is frequently more satisfactory to estimate the cost of their work on the basis of current rates for hiring rather than to attempt to determine the cost of maintaining them, the amount of depreciation, etc. The costkeeper on contractor's costs should apply the account number system in distributing costs in the general classification book, and use classification names where the use of numbers is not feasible. Accounts with each item of the contract should be carried in the general classification book, secondary charges being made under the proper heads hereinbefore mentioned. Certain charges, such as those against interest on investment and preparatory expense are necessarily carried forward en masse until the completion of the contract, at which time a distribution should be made to the items of the contract. The information contained in the time book and in the ma-

terial book should be carried forward at the end of each day to the general classification book, and, at the end of the month, after entries have been made for the monthly estimates and the unit costs have been distributed under the various heads, the totals in the general classification book should be carried to separate leaves in the back thereof. The detailed sheets may then be taken out of the book and filed, but the sheets in the back should be left in the binder unless the costkeeper desires to carry these records forward to a regular ledger form, the use of which is optional. If any form of ledger seems desirable in collecting contractor's costs, the cost ledger should be used.

Reporting contractor's costs.—In addition to keeping field records the Director should be informed of the monthly progress and cost and the final cost of contract work. Forms 7-836, 7-837 and 7-838 should be used, as follows:

(a) *Monthly costs.*—Form 7-836 should be used for reporting monthly progress and costs. This form is so arranged as to make it possible to copy the information required directly from the classification book. All the details of each sheet should be filled in, and transmitted with the report to the Director as promptly as possible at the end of each month.

(b) *Completed costs.*—On the completion of a contract the accounts for the items thereof shall be closed and a separate report for each item of the contract shall be made up on Form 7-837 and transmitted promptly to the Director. Each report should show the number, if any, of the contract, the date work was begun and finished, and full explanatory notes covering the methods of conducting it, the classification of material, and all conditions affecting the work or its cost. The explanatory notes should be so complete that any person using the data may readily form an opinion as to their value and the limits of their accuracy.

(c) *Combination of items.*—A report should also be made up on Form 7-838, combining all of the items and schedules of a contract when the contract covers more than one, making a summary report, the details of which are to be found on Form 7-837.

4. *When not necessary to keep.*—On the smaller contracts or on work where costs have been kept on like work for a sufficient time to have secured data and information sufficient to give a good record of the cost of the work involved, these cost investigations and the reports pertaining to the same may be dispensed with,

if such procedure is approved by the Director. The amount of time and expense allotted to the keeping of contractor's costs should be governed by the importance of the work and necessity for the information.

CONTRACTS.

Acknowledgment or certificate to entitle contracts or deeds to record, par. 15.

Amount of Contracts, par. 8.

Animals, contracts for hire of, par. 60.

Appeals, par. 66.

Bond, printed, forms of, par. 23.

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Bonds accompanying field contracts, par. 7.

Bonds, amount of, par. 21.

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Bonds, where to be prepared, par. 20.

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Clause creating special lien in favor of United States, par. 54.

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Contracts approved by Director or by Secretary, par. 6.

Contracting parties, designation of, par. 9.

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Contracts to be filed in Returns Office within 30 days, par. 38.

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LANDS, ACQUISITION OF.
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POWER AND POWER PRIVILEGES, LEASE OF.
RENTAL OF COTTAGES, ROOMS, ETC., TO EMPLOYEES.
TIMBER-CUTTING CONTRACTS.
WATER, RENTAL OF.

1. **Classes of contracts.**—By Departmental regulations of November 25, 1911 (see Par. 2), Reclamation Service contracts are divided into two classes, routine contracts to be executed by officers of the Service under general authority from the Department and non-routine contracts to be executed under special authority from the Department. No contract (within the limits of the Departmental definition given below) will be regarded as routine which varies in legal effect (as opposed to mere description of the work, material or services) from similar contracts of a form previously approved by the Secretary for general use, or which contains novel or unusual clauses.

2. **Regulations, departmental.**—The following are the regulations of the Department in reference to Reclamation Service contracts:

(a) *Contracts to be executed under general authority.*—Authority is hereby given to the Director of the Reclamation Service to execute and to authorize in writing his subordinate officers to execute "routine contracts" as hereinafter

defined, of the following classes: (a) Any disbursement contract not exceeding \$5,000 in amount, required to carry out the plans duly authorized by the Department, or plans outlined in approved quarterly statements and estimates; (b) Any collection contract not exceeding \$5,000 in amount where the plan under which collection is made has previously been approved by the Secretary of the Interior. A "routine contract" is hereby defined to be a contract of a form approved by the Secretary of the Interior for general use.

(b) *Contracts to be executed under special authority.*—Other contracts (except in cases of emergency) shall be executed by the Director of the Reclamation Service, or his subordinate officers, only after special authority shall have been given by the Secretary of the Interior for that purpose.

(c) *Emergency contracts.*—In cases of emergency where immediate action is necessary to protect the public interests, authority to execute contracts which are not "routine contracts," as above defined, or are in excess of \$5,000 should, if practicable, be first obtained by letter or telegram. If it is not practicable to so obtain enlarged authority before acting the contract may be tentatively awarded and signed by officers of the Reclamation Service thereunto authorized by the Director, but it shall not in that case be effective for any purpose until approved by, or by specific authorization from, the Secretary of the Interior.

(d) *Bonds.*—Bonds given in support of contracts shall be executed and approved under the same regulations as the contracts which they accompany. (See PAR. 6.)

3. **Field contracts.**—The term "Field Contracts" will, for convenience of nomenclature, be used to designate all routine contracts as defined by Paragraph 2 (a) except:

(a) Land purchase contracts.

(b) Leases of withdrawn or acquired lands for a period exceeding two years, or at an annual rental exceeding \$500.

(c) Disbursement contracts involving between \$1,000 and \$5,000, inclusive, where the lowest bid is not accepted.

(d) Disbursement contracts amending any contract previously entered into.

(e) Contracts for the lease of office rooms, except renewals of former leases.

In pursuance of Departmental authority in Paragraph 2 (a), on

February 19, 1912, authority for the execution of field contracts which show on their face or by means of the accompanying papers a full compliance with the law and regulations as to advertising, execution of contracts, etc., was given:

- (1) To the supervising or acting supervising engineers.
- (2) To the project or acting project engineers, or if there is no such engineer on any project or unit, to such official as the supervising or acting supervising engineer of the district may authorize in writing, copy of such authorization being promptly sent to the Director. All contracts executed by project or acting project engineers or by others authorized by the supervising or acting supervising engineer, shall be subject to the approval of the supervising or acting supervising engineer.
- (3) To the Chief Electrical Engineer or the Acting Chief Electrical Engineer, Los Angeles, California.
- (4) To the Cement Expert, Denver, Colorado.
- (5) To the Transportation Agent, Chicago, Illinois.

Field contracts should not be executed by officials other than those authorized to do so in (1) to (5) of this paragraph. All field contracts must be forwarded to the Washington office for acceptance and filing.

4. Routine contracts.—Routine contracts excepted in (a) to (e), inclusive, in Par. 3, are not to be effective for any purpose until approved by the Director.

5. Non-routine contracts.—Non-routine contracts are not to be effective until approved by the Director under special authority for that purpose from the Secretary of the Interior. In case of emergency these contracts should be governed by (c) of Departmental instructions in Par. 2.

6. Contracts approved by Director or by Secretary.—All drafts of contracts requiring execution or approval in the Washington office should be prepared in form suitable for such action by the Director. Where contracts require submission to the Secretary it is the practice to secure authority from the Secretary for execution or approval by the Director. If a contract is of unusual importance and involves new and unusual questions of policy the matter of execution or approval by the Secretary should be submitted to the Director whereupon instructions will be given for a modification of the form if deemed advisable.

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7. **Bonds accompanying field contracts.**—Bonds accompanying field contracts will be approved by the Supervising Engineers, except bonds with corporate sureties which must in all cases be submitted to the Director for approval. Supervising Engineers, before approving bonds, will assure themselves that all formalities as to the execution of bonds have been complied with, that the proper certificates as to financial responsibility have been furnished, etc. *See Paragraphs 19 to 26.*

8. **Amount of contracts.**—All contracts not showing clearly on their face the amount of the expenditure or collection to be involved, must be accompanied by an estimate of the probable expenditure or collection. The paragraphs or sections of a contract should be numbered to facilitate future reference.

9. **Contracting parties, designation of.**—The party contracting with the United States should be designated the "Contractor," or indicated in some other distinctive way. Where there are more than two parties to a contract, other appropriate designation should be employed for each of the parties contracting with the United States. The terms "party of the first part," "party of the second part," etc., should be dispensed with wherever possible.

10. **Copies, number of.**—Only one copy of a contract should be executed. Copies should be supplied those entitled thereto. Where, however, the contractor insists on a duplicate original the contract may be executed and submitted for approval in duplicate, but contractors should be discouraged as much as possible in such demands. Certified copies can be furnished whenever desired. (*See PAR. 35.*)

11. **Termination of contract.**—Whenever a contract is for an indefinite term, there must be a provision for its termination by the United States on notice of a specified time. (*See PAR. 45.*) The Director should be promptly notified of completion or cancellation of all contracts. Where a penalty or liquidated damages attach on account of delay in the completion of work under a contract, a definite date for time of completion should be stated in the contract, which date should, as a general rule, be a fixed number of days or months from the date when the contract, by execution or approval, becomes binding upon the United States.

12. **Execution of contracts.**—Examiners should exercise care to see that instructions governing the execution of contracts (see printed instructions on Form 7-523 and 7-523a and on the construc-

tion contract forms), are fully complied with; especially that the names, as they appear in the body of the contract correspond *exactly* with the names as signed to the contract. Copies of contracts should always be accurate, full and complete. Riders or pasters should not be used on contracts. Any additions or changes which cannot be interlined and initialed should be written on a full-sized sheet, shown by page numbers or otherwise to be a part of the contract, and incorporated therein by being securely attached by staples or otherwise. The papers should be so attached that the fastenings will not interfere with the ready handling and examination of the contract.

13. Maps or papers made a part of contracts.—Whenever a map or other paper is, by the terms of the contract, made a part thereof the map or paper must be properly described in the contract so that it may be identified with certainty. All such documents must accompany the contract. All copies of such contracts must include copies of all such related papers. (*See also* ADVERTISEMENTS AND BIDS, Par. 14.)

14. Land, description of.—Whenever the contract involves the description of land by legal subdivision, the description should be written out in full, thus: "the northwest quarter (NW $\frac{1}{4}$) and the southeast quarter of the northeast quarter (SE $\frac{1}{4}$ NE $\frac{1}{4}$) Sec. ten (10), township twenty-one (21) north, range fifty-five (55) west,—M., containing two hundred (200) acres." (*See* SURVEYS, PAR. 24.)

15. Acknowledgment or certificate to entitle contracts or deeds to record.—All contracts or deeds requiring record should be executed and acknowledged with the formality required by the State laws. In all cases it is preferable that the grantor or contractor should acknowledge the execution of the instrument in the usual form. Where the State law permits proof of execution in some other manner, as for example by the oath of a subscribing witness before a notary public or other officer authorized to administer oaths, the method may be resorted to in exceptional cases where the usual acknowledgment cannot readily be made. Whenever such other method is resorted to the statutory requirements should be strictly followed and attention called to the statute in letter of transmittal to the Director. Examiners should thoroughly familiarize themselves with such statutory provisions in their several jurisdictions.

16. Form for contracts approved by Director.—Non-routine contracts and routine contracts to be approved by the Director should be executed on Form 7-523 or other approved forms appropriate to the case in hand, submitted to the Examiner for his notation of approval as to form and execution, and forwarded to the Director for appropriate action. *See Par. 36.*

17. Field contracts, execution of.—Field contracts should be executed on Form 7-523a, and approved by the Supervising or Acting Supervising Engineer, except when executed by the Supervising or Acting Supervising Engineer, in which case no approval is necessary, and the contracts become effective at once. Before execution all field contracts, where practicable, should be submitted to the Examiner of the project, who should initial the same if satisfactory as to form; if not satisfactory as to form, the Examiner should indicate the corrections required. *See Par. 36.*

18. Forms must be used when practicable.—Printed forms of contracts should be used whenever practicable. Instructions relative to manner of execution are printed on the forms and should be closely followed. When changes in these forms are necessary to meet the case in hand they should be made and accompanied by proper certification. Such changes should be reduced to a minimum, as the printed forms have Departmental approval and changes therein will delay approval. Forms are amended from time to time, and when an amended form is supplied all old forms should be at once destroyed.

19. Bonds.—All formal contracts for the construction or repair of public works and buildings must be supported by a bond. The object of the bond is twofold: (a) to protect the interests of the United States; (b) to protect the laborers and material men in their claims against the contractors and subcontractors for labor performed or material furnished. *See Act of Feb. 24, 1905, 33 Stat., 811, p. 521.* Care should therefore be taken that the amount of the bond be sufficient. No copies of bonds are filed in the Returns Office, the original being filed in the Auditor's Office when the executed copy of the contracts is filed there. When the original bond is filed in the Auditor's Office, a copy is required for the Washington office.

20. Bonds, where to be prepared.—Where a contract is drawn up in the Washington office to be signed by the Director the bond to accompany the same will be prepared in the Director's office. In

all other cases where bonds are necessary the bond should be prepared in the field on the proper form. Detailed instructions as to the filling out of the bond forms and as to their execution are printed on the forms and should be carefully adhered to. *As to approval of bonds, See Par. 7.*

21. Bonds, amount of.—The practice of surety companies is to fix the premium of a bond in proportion to the total amount of the contract, with no particular reference to the penal sum of the bond. In large construction contracts which have been suspended, it has sometimes occurred that the cost of completing the work thereunder has been largely in excess of the penal sum of the bond. It is necessary, therefore, that in making large construction contracts the amount of the bond should ordinarily be from 25 to 40 per cent of the estimated contract price. It is, therefore, essential in the preparation of advertisements, proposals and specifications, that careful consideration be given to the contingencies which may arise in case of suspension of the operation of the contract; and the bond should be made sufficiently large to meet the possible extra cost, in case the work is to be completed by the Government. In the case of all construction contracts, where the work is likely to be taken by the farmers on the project, or by local contractors, the proportion of the bond to the contract may be much smaller in view of the fact that there is probably less risk of large excess cost if such contracts are suspended. In the case of contracts for machinery and installation the bond should be determined, first on the basis of the possible increase in the market price of the machinery in case it is necessary to suspend the contract and make an emergency purchase; and second, upon the amount and risk of the work of installation. In the case of the purchase of machinery or supplies which do not involve installation, or any work by the contractor upon the right of way of the United States, no bond is necessary, but may be required if deemed advisable. Its amount should be based on the possible differences in price between the estimated cost and the cost in case it becomes necessary to purchase the same under conditions of urgency, if the contract should be suspended. In preparing specifications, where it is not practicable to state the exact amount of bond which will be required of the successful bidder or bidders the following should be inserted in "Notice to Bidders"; or specifications.

"Bidder will, if successful, execute a satisfactory contract and furnish bond in approximately the sum of —% of the total amount of such bid for the faithful performance of the contract, the amount of the bond to be computed as follows: If —% of the contract price is less than \$500, the bond shall be drawn in the multiple of \$100 next above such—%. If —% of the contract price is more than \$3,000, the bond shall be drawn in a sum equal to the next higher multiple of \$1,000."

22. **Bonds cannot be canceled.**—Bonds given by contractors are never canceled and the sureties remain subject to any claim of the government arising under the contract, and for the payment of labor and material claims against the contractors and subcontractors. Suit may be brought within one year after the final settlement and payment under the contract. *See* Act Feb. 24, 1905, 33 Stat., 811 (p. 522).

23. **Bonds, printed forms of.**—Forms of bonds will be used as follows:

- (a) When contractor is a corporation, Form 7-293c;
- (b) when the contractor is a firm or partnership, Form 7-293f, and (c) when the contractor is an individual, Form 7-293i. Supplies of these forms should be kept on hand. Directions with respect to the execution of bonds and the qualification of sureties, both individual and personal, are printed on the bond forms.

24. **Sureties.**—Sureties on bonds may be individuals or corporations engaged in the surety business and authorized to act as sole sureties on bonds given to the United States under acts of August 13, 1894 (28 Stat., 297), and March 23, 1910 (36 Stat., 241), the latter being preferred. Sureties are not entitled to any special privileges in securing information relative to or watching progress of work. They will be extended only the same privileges as those given the public at large. They may be permitted to complete work under suspended contracts.

25. **Sureties on individual bonds.**—Whenever contracts executed by officers in the field are accompanied by bonds with individual sureties it is desired that a report showing the financial responsibility of each surety be transmitted to the Director, or to the supervising engineer when the bond is to be approved by him, with copy for the Director which will be forwarded with the contract.

If the financial standing of the sureties is unknown, investigation thereof should be made before the bond is forwarded to the Director, and the facts as to the sufficiency of the bondsmen should be set out in the report accompanying the bond.

26. Sureties, inquiries by.—Inquiries addressed to officers by sureties on contractors' bonds relative to the condition of the work should be promptly acknowledged and at once referred, with report thereon, to the Director for reply, except where the inquiry is limited to the single question as to whether the work under the contract has or has not been completed, in which case the officer should reply stating simply the fact that the work has, or has not been completed, as the case may be.

27. Extension of time on construction contracts.—Application for extension of time must be submitted *prior* to the expiration of the time limit in the contract. The necessary papers are (a) the application; (b) the consent of sureties on the bond; and (c) engineer's certificate. All these papers must be in duplicate—the originals being for the auditor.

(a) The application should be signed by the contractor, and state the causes and reasons which constitute the grounds upon which the extension is asked. These causes must be such as are contemplated by the terms of the contract regarding extension of time.

(b) Consent of sureties should be executed in the same formal manner as the bond. If in the case of a corporate surety, the consent is not executed by the same officer who executed the bond, evidence of the signer's authority to act for the company should be attached to the consent; or, if such authority has been previously filed, reference thereto should be made. In case sureties refuse to consent to an extension, the contractor may secure a new bond, in same amount as the old bond, covering the contract as extended, and the new bond, if satisfactory, will be accepted in lieu of consent. Printed forms (7-628) are available for use by sureties in executing consent to the granting of extension of time to the contractor.

(c) Engineer's certificate should cover all valid grounds for extension in the contract claimed by the contractor, and in stating the causes of delay, should follow as far as possible the language of the specifications relative to causes justifying the extension. It should contain recommendation for extension for a definite

period, which may be less, but must not be greater than that asked by the contractor in his application. The certificate should be as brief as is consistent with the presentation of all essential facts. The following form of engineer's certificate should be used with such modifications as may be required under the circumstances relating to each case, the clauses in parentheses being omitted when not applicable:

I hereby certify that in my opinion the work covered by contract No., dated, between the United States and..... for Project.....was subject to unavoidable delays prior to the expiration of the time limit fixed by the contract (as heretofore extended) resulting from unforeseen causes that were undoubtedly unavoidable and beyond the control of the contractor, to the extent of.....days. (These delays are in addition to all delays for which extensions have heretofore been granted.) The causes of such delay were as follows:

I therefore recommend that under the provisions of paragraph of the specifications of the contract an extension of time be granted covering a period of..... days (in addition to the extensions heretofore granted).

.....
Engineer, U. S. R. S.

When liquidated damages are involved, the certificate should in no case state that the United States suffered no damage by reason of the delay. (*See PAR. 29.*)

The Comptroller, following the decision of the Supreme Court in the Bethlehem Steel Co. case (205 U. S., 121), has held that it is not necessary to inquire or consider whether the Government suffered any actual damage or not, but that in a proper case where the parties to the contract have agreed upon and liquidated the damage that will be sustained in the event of breach of contract neither party will be permitted or heard to say that there was no damage (16 Comp., 623.) The effect of such statements by engineers is to embarrass the Service by encouraging contractors to resist deduction of proper damages. It is moreover difficult to assume a case in which some damage may not result to the United States, and the courts alone are competent to determine the question. Engineers therefore should under no circumstances make written or oral statements to the effect that no damage has resulted to the United States by reason of the failure of contractors to complete in the time agreed upon or allowed by extension.

(d) The power of the Secretary to extend a contract is limited to causes that were beyond the control of the contractors within the meaning of the contract, such as acts of Providence, fortuitous events or the like. (Comptroller's decision, April 16, 1907, Burke Construction Company contract, North Platte project.)

(e) In the matter of granting extension of time under a contract where there is no provision in the contract that requires the causes of delay to be ascertained at any particular time, the allowance of additional time by the Secretary of the Interior on final statement of account did not prejudice any right of the Government. (Compt., February 25, 1909; contract with Nels Olson, Shoshone project.)

28. Extension of time, further explanation by engineer.—Any explanatory or detailed statement which does not belong in the certificate should be incorporated in the letter of transmittal or separate report and where extension is not recommended no certificate need accompany the papers, but the facts upon which such recommendation is refused should be fully stated in the letter of transmittal.

29. Extension for delay for definite period.—Where the causes of delay will prevent work for a definitely known period, as the closing of all work by winter weather, extension may be granted to cover such definite delay, but in such cases of extension no payment can be made covering work performed upon the portion subject to the extension between dates of closing and resuming work. Where a contract provides for damages of a certain amount per day for every day occupied in excess of the time set for the completion of the contract, the word "occupied" used in this connection is construed to mean that the duration of a delay shall be computed upon a basis of actual working days exclusive of holidays and Sundays. An executive officer has no authority to waive the provisions of a contract relating to deductions for delays, though the United States has suffered no loss on account of the delay. (Comptroller's decision, December 5, 1906, Hubbard & Carlson contract, Boise project.)

30. Contractors, instructions to.—All directions given by the engineer to the contractor, either explaining, modifying or extending the specifications, or affecting the manner of performing the work, or the price to be paid, must be in writing. A copy thereof must be sent the Director, and another retained in the files of the

engineer. The letter should state explicitly that no extra compensation will be paid, or if extra compensation is to be paid, the precise method by which payment will be computed must be shown with reference to the paragraph of the contract providing for such payment. Such directions must be based on some specific provision of the contract, and the paragraph thereof referred to by number; and should state the results to be accomplished, leaving the contractor free to handle the details as he sees fit, committing the Government to responsibility as to the results only. As such directions are liable to be the subject of controversy, and in such case will be closely scrutinized by the contractor and his attorneys, they should be clear and specific, confined to statements of fact, and requirements of the contract, and invariably in writing. Wherever practicable the assent of the contractor should be secured in writing, preferably by signing an acceptance on a copy of the order. Any changes in the work which constitute a material deviation from the specifications either by increase or decrease in quantity of work or by change in conditions should be reported to the Director before the work is commenced so that the question of securing the consent of the surety may be considered and obtained in advance if deemed necessary. (See CONSTRUCTION, PAR. 6.)

31. **Suspension of contracts.**—Construction contracts usually authorize the Director to suspend the contract on default of the contractor. Whenever the Director under such authority has suspended a contract immediate possession should be taken by the United States of the plant, animals, equipment, material, and supplies of the contractor, a full and complete inventory of the same immediately made, and copy sent the Director. This inventory must show the number of each class of articles and amount of all supplies taken, their present condition, with their original and present value. When taking over valuable equipments a board of appraisal with at least one disinterested person should be appointed to fix the values. (See also ADVERTISEMENTS AND BIDS.) Note the following Comptroller's decisions as to suspension of contracts:

(a) *Suspension of contract, status of contractor on.*—In case of the suspension of the contract the United States has the right, as provided therein, to "take possession" of all materials belonging to the contractor delivered on the ground. In other words, under such circumstances, the contract provides that the United States shall act for the

contractor, using his plant, materials and appliances as far as possible for the completion of the work. There is no provision in the contract requiring the United States to purchase or pay for the materials thus taken. They are used by the United States on the contractor's account and there exists no relationship or obligation on the part of the United States to outside parties who have furnished materials to the contractor. The title to such materials will legally be presumed to have passed to the contractor on delivery as in the case of any other personal property in ordinary cases. Of the materials and other property thus taken possession of by the United States, an accurate record should be kept in order that in the final settlement of the contractor's account his proper credits may be definitely ascertained. An accurate account should be kept of the cost of the work, including the purchase of other materials in order that the excess cost of the work, if any, above the contract price may be determined and due payments thereof demanded of the sureties. The principle stated above applies equally to materials not paid for by the contractor that have been used in the work. (Comptroller's decision, April 20, 1906, Widell-Finley Co. contract, Lower Yellowstone and Belle Fourche projects.)

(b) *Disposition of retained percentage upon default.*—In case of default by a contractor any retained percentage becomes the property of the United States. Such forfeiture is a penalty and so much of the money as may be necessary to compensate the United States for damages suffered by reason of default, including delay in completion of the work, may be deducted therefrom. (October 10, 1907; 14 Compt., 203.) Where under the terms of the contract the Government upon default of the contractor annulled the contract and entered into an agreement with another contractor for the completion of the work called for by the annulled contract, the 10 per cent reserved under the terms of the annulled contract from payments to the defaulting contractor to secure completion of the work can not be paid to said defaulting contractor until the work provided for in his contract has been completed or stopped by the Government. (February 10, 1908; 14 Compt., 496.) But when the contract becomes impossible of fulfillment without default of either party the retained percentage may be paid. (April 11, 1908; 14 Compt., 677.) Money retained under a defaulted contract should be retained until the entire work is completed. Upon final settlement after the work has been completed the rights of all the parties in interest can be settled as to the retained fund. (Comp-

troller's decision, August 6, 1908, Orman & Crook contract, Belle Fourche project.)

32. Suspended contract, property taken over under.—Property taken possession of by the United States under suspended contracts must not be surrendered to any person in the absence of instructions from the Director, and no such instructions will be issued except upon conclusive proof of ownership and right of possession by such person or upon judicial order directing such surrender. The relation existing between principal and surety is not such as to justify the taking by the United States of the property of the surety under that provision of the contract authorizing the United States to suspend the contract in case of default and take possession of all machinery, tools, etc., even though the property is in the possession of the contractor and is being used as his own in the construction of the works. Unless there is satisfactory proof that any property in the possession of a contractor used in the construction of the works is the property of another, possession should be taken of all the property in such use by him, and if ownership is claimed by another party, he should be required to prove his title to the property before it is released. (Secretary's decision of September 14, 1906, Charles Spear contract, Corbett tunnel.)

33. Suspended contract, inventory and final account under.—Upon statement of the final account under a suspended contract, a full and complete inventory must be made of all property remaining on hand, possession of which was taken by the United States under the terms of the contract. This inventory should show the number of each class of articles and amount of supplies on hand, their present condition, with the statement of the present and original value thereof. (*See also* CONTRACTS, SUSPENDED, ACCOUNTING FOR.)

34. Labor and material claims.—Claims of laborers and material men against contractors cannot be settled by the United States and the claims of the Government are by law made prior to all others. *See* Act Feb. 24, 1905, 33 Stat., 811, *p.* 521. The bond of the contractor covers his obligation to make prompt payments to persons furnishing labor or material for the work. Persons having such claims may intervene in any action by the United States on the bond, or if the United States does not commence such action within six months from the completion and final settlement under a contract, such claimant may bring suit on the bond in the name of the

United States for his own benefit, but must do so within a year after final settlement. The matter is covered by act of August 13, 1894 (28 Stat., 278) as amended by act of February 24, 1905 (33 Stat., 811). See p. 521, for the act of February 24, 1905.

35. Certified copies of contracts and bonds.—The Act of February 24, 1905 (33 Stat., 811), provides that creditors of contractors and sub-contractors on public works may intervene in any suit brought by the United States on the bond, or if no such suit be instituted within six months after completion and final settlement under the contract, such creditors may secure certified copy of the contract and bond upon affidavit that labor or material has been furnished and no payment made therefor and upon such copies institute suit in their own behalf. The Department has held that certified copies may be furnished upon proper affidavit before the expiration of said six months period and after the Auditor for the Interior Department has issued certificate of settlement under final estimate supported by release as required by the contract.

36. Transmission of contracts to Director.—All contracts must be transmitted to the Director. Form 7-523t should be used for the transmission of contracts executed on Form 7-523, and Form 7-523a-t for the transmission of contracts on Form 7-523a. Contracts involving the expenditure or receipt of money must be accompanied by two full and complete copies. The original contract is filed in the office of the Auditor for the Interior Department. The copies are for the Director's office and for the Returns Office. Contracts not involving the expenditure or receipt of money should be accompanied by but one copy, which is for the Returns Office.

37. Washington office copy of contracts.—The Director's copy is for the files of the Washington Office, and should be stamped "Approved as to form" and initialed by the examiner. Where money is not expended or received under a contract, the original is the Director's copy and should be stamped and initialed as directed above. When no examiner or assistant examiner is stationed at the project office, a contract of well-established form and following common practice *without change*, may be forwarded to the Director without such approval as to form.

38. Contracts to be filed in Returns Office within 30 days.—The Act of June 2, 1862 (12 Stats., 411), "to prevent and punish fraud on the part of officers entrusted with making contracts for the

Government," established in the Interior Department, a Returns Office, in which must be filed copies of all contracts made by the Secretary of War, the Secretary of the Navy and the Secretary of the Interior, "or by their officers under them appointed to make such contracts." The provisions of the act have been carried into the Revised Statutes as sections 512 to 515 inclusive, and sections 3744 to 3747 inclusive. Section 3744 provides that the officer making and signing the contract shall file the same in the Returns Office as soon as possible, "and within thirty days." Section 3746 prescribes a penalty for failure of such officer to file the contract within 30 days, unless prevented from so doing by "unavoidable accident, or causes not within his control."

39. **Delays in filing contracts in Returns Office.**—The Assistant Attorney General for the Department rendered an opinion on September 5, 1911, approved by the Department the same date, from which the following is a quotation:

"The Secretary of the Interior can only know when an officer executing a contract has violated the law by the delay in filing the return, but he cannot know whether such delay was for 'unavoidable accident or causes not within his control.' That must be determined by the head of the Department having supervision over such contract."

40. **Certificate when contracts not filed within 30 days.**—If a contract cannot be filed in the Returns Office within the time specified by law, a statement should be attached thereto, as the last paper in the return, setting forth the "unavoidable accident, or causes not within his control," which prevented the filing of the contract within thirty days. If the reasons set forth are found by the Director to be well founded, he will approve the statement before transmitting the contracts to the Returns Office.

41. **When 30-day period begins to run.**—Under date of October 24, 1911, the Department decided that the thirty-day period within which contracts executed by one officer subject to the approval of another, must be filed in the Returns Office begins to run from the date of such approval. Where contracts become effective immediately upon execution, the 30-day period begins to run from the date the contract was actually signed on behalf of the United States irrespective of the date in the preamble of the contract. Where a small contract is executed by the supervising or acting

supervising engineer at a date later than the date of the contract, it will be necessary to attach to the Returns Office copy a memorandum on a separate slip, showing the date on which the contract was signed by the supervising or acting supervising engineer.

42. Instructions for filing contracts in Returns Office.—In order that the returns of contracts filed in the Returns Office may be prepared in a uniform manner, the following instructions should be strictly observed :

1. Returns should be arranged and consecutively numbered in the following order :

(1) Oath of disinterestedness of the contracting officer (unless printed on the contract form).

(2) Copy of contract.

(3) Copy of advertisement.

(4) Original accepted proposal.

(5) Original rejected proposals in order.

2. When a proposal is the basis of two or more contracts :

(a) All original rejected bids should be attached to one of the contracts.

(b) Each original accepted proposal should be attached to the contract to which it relates.

(c) Notation should be made on each affidavit of disinterestedness with the first contract, except that "The rejected proposals are attached to the contract made with dated for"

(d) A duplication of blueprints, plans and specifications may be avoided by a similar procedure.

3. Miscellaneous instructions for Returns Office copies :

(a) Contract should be correctly dated.

(b) Contract should show copy of the contractor's signature.

(c) Contract should show copy of the contracting officer's signature.

(d) Jurat should be correctly dated.

(e) The designation of the authority of the authenticating officer to administer oaths should be added after the signature to the jurat.

(f) The Returns Office has a flat filing system having a maximum capacity of 14 by 8½ inches, and blueprints, etc., should be transmitted smoothly folded to this dimension in such a manner that the first three papers may be examined for indexing purposes without the necessity of unfolding.

(g) The upper right-hand corner of the first paper in the return should be reserved for file-numbering purposes.

4. Ribbons and seals will be attached in the Washington office, and Returns Office copies of contracts will be forwarded by the Director to Returns Office. Copies of bonds are not filed in the Returns office.

43. **Renewed or amended contracts.**—All letters transmitting renewals or amendments of contracts should in each instance state that fact, and give date of the contract renewed or amended.

44. **Leases of government equipment.**—Only under certain exceptional conditions will authority be given to lease or loan idle plant or equipment, as where a county is not equipped with road machinery and the like, the use of a road grader, or other appropriate idle machinery may be loaned or leased. To obtain authority in such cases, the supervising engineer should make full report and recommendation to the Director, specifying the terms of lease, which should contain provisions for protection of the property and its safe return to the Service. *See LEASES OF GOVERNMENT LAND.*

45. **Termination of contracts, notice of.**—Notice of termination of contract should be promptly given to the Director whenever a contract, indefinite as to time of termination, is terminated. (*See Par. 10.*)

46. **Licenses to cross government right of way.**—The necessity has arisen in many instances for authority on the part of homestead entrymen and the owners of private lands under reclamation projects to build certain structures, such as bridges, culverts, and the like on or across rights of way owned or controlled by the United States. It is to the interests of the public and the project that such authority be given with certain limitations and in pursuance of the authority conferred upon the Director by the Secretary of the Interior on July 6, 1909, the Supervising and Project engineers are authorized to approve in favor of the owner or possessor of lands within the various projects a revocable license on Form 7-296, which should be renewed every five years at least, or sooner in case the property changes hands. [For full instructions see **STRUCTURES OVER DITCHES AND CANALS.**]

47. **Fences across government right of way.**—Authority for the construction of fences by licensees as provided in Par. 46, should be allowed only in exceptional cases and under carefully drawn conditions and only with the approval of the Supervising

Engineer, since the general policy of the Service is not to permit the erection of fences across rights of way.

48. **Licenses, filing copies of.**—Copies of such licenses need not be filed in the Washington office, but must be preserved in both the local and supervising engineer offices.

49. **Transportation contracts.**—Copies of all contracts involving transportation or related matters should be sent the Transportation Office at Chicago.

50. **Congressional clause.**—All Reclamation Service contracts must by law (Sec. 3741 R. S.) and Departmental regulation contain the following provision:

“No Member of, or Delegate to Congress, or Resident Commissioner, after his election or appointment, or either before or after he has qualified and during his continuance in office, and no officer, agent or employee of the Government, shall be admitted to any share or part of this contract or agreement, or to any benefit to arise thereupon. Nothing, however, herein contained shall be construed to extend to any incorporated company, where such contract or agreement is made for the general benefit of such incorporation or company, as provided in Section 116 of the Act of Congress approved March 4, 1909 (35 Stat. L., 1109).”

51. **Non-assignment clauses.**—All contracts, except contracts for the lease of real property to the United States, must contain the non-assignment clause, which is as follows:

No interest in this agreement shall be transferred to any other party, and any such transfer shall cause annulment of the contract so far as the United States is concerned; all rights of action, however, for breach of this contract are reserved to the United States, as provided by section 3737, Revised Statutes of the United States.

52. **Eight-hour law, foreign labor and convict labor.**—In all contracts providing for the performance of labor or construction work, the following clause should be inserted:*

In all construction work eight hours shall constitute a day's work and no Mongolian labor shall be employed thereon. The importation of foreigners and laborers under

* See also “EIGHT-HOUR LAW.”

contract to perform labor in the United States or the Territories, or the District of Columbia, is prohibited. (Sec. 3738 Rev. Stat. U. S.; act of August 1, 1892, 27 Stat. L., 340; section 4, act June 17, 1902, 32 Stat. L., 388; act Feb. 26, 1885, 23 Stat. L., 332; and act Feb. 23, 1887, 24 Stat. L., 414.) In the performance of this contract no persons shall be employed who are undergoing sentences of imprisonment at hard labor that have been imposed by courts of the several States and Territories or municipalities having criminal jurisdiction. (Executive Order, May 18, 1905).

53. Mortgaging of plant, etc.—In all contracts for service involving the use of construction implements, or so-called “plant,” the following provision should be inserted:

The contractor shall not, under any circumstances, give or execute any mortgage, deed of trust or other conveyance or instrument of any description, affecting or intended to affect his right, title, interest, or property in or to any plant, machinery, tools, appliances, materials or animals, that may at any time be used in the prosecution of this contract.

54. Clause creating special lien in favor of United States.—In all contracts where applicable the lien clause which appears in the paragraph regarding suspension of the standard specifications should be incorporated, as follows:

A special lien to secure the claims of the United States in the event of suspension of the contract is hereby created against any property of the contractor taken into the possession of the United States under the terms hereof and such lien may be enforced by a sale of such property under the direction of the Secretary of the Interior, hereinafter styled Secretary, and the proceeds of the sale, after deducting all expenses thereof and connected therewith, shall be credited to the contractor. If such net proceeds shall be in excess of the claims of the United States against the contractor the balance will be paid to the contractor or his legal representatives.

55. Purchase of patented articles.—In all contracts providing for the purchase or use by the United States of machinery or materials the sale of which may be subject by virtue of the pat-

ent laws to claims of persons or corporations not party to such contracts, the following paragraphs should be made part of the contract:

Patents.—The contractor shall hold and save the United States, its officers, agents, servants, and employees harmless from and against all and every demand, or demands, of any nature or kind, for or on account of the use of any patented

Patents. The contractor shall hold and save the United invention, article or appliance included in the material or supplies hereby agreed to be furnished under this contract, and should the contractor, his agents, servants, or employees, or any of them be enjoined from furnishing or using any invention, article, material or appliance supplied or required to be supplied or used under this contract, the contractor shall promptly substitute other articles, materials or appliances in lieu thereof, of equal efficiency, quality, finish, suitability and market value, and satisfactory in all respects to the United States. Or, in the event that the United States elects, in lieu of such substitution to have supplied, retain and use, any such invention, article, material or appliance, as may by this contract be required to be supplied, in that event the contractor shall pay such royalties and secure such valid licenses as may be requisite and necessary to enable the United States, its officers, agents, servants and employees, or any of them, to use such invention, article, material or appliance, without being disturbed or in any way interfered with, by any proceeding in law or equity on account thereof. Should the contractor neglect or refuse promptly to make the substitution hereinbefore required, or to pay such royalties and secure such licenses as may be necessary and requisite for the purpose aforesaid, then in that event the United States shall have the right to make such substitution, or to pay such royalties and secure such licenses, and to charge the cost thereof against any money due the contractor from the United States, or to recover the amount thereof from him and his surety, notwithstanding final payment under this contract may have been made.

56. **Damages, unliquidated.**—No contracts should be entered into undertaking to fix the amount of damages, not sounding in tort, unless there was in existence, at the time the damages were suffered or alleged to have been suffered, some contract provision fixing the amount of, or defining a method of fixing such damages. The remedy in the absence of such contract provision is by appro-

appropriate proceedings in court. This paragraph does not forbid the liquidation of damages in advance, as, for example, stipulating that the damages suffered will be liquidated at \$10.00 per diem, or that the engineer shall fix the damages in certain specified cases.

57. Contracts necessitating performance by United States.—

In all contracts, particularly for the purchase of land, where it is necessary for the Government to perform any work as a part of the consideration, an estimate of the cost of such work should accompany the contract. No provision committing the United States to an obligation of perpetual maintenance will be accepted unless it is clearly shown that such obligation cannot be avoided without involving unreasonable conditions.

58. Meat, inspection of.—All meat purchased through contract or otherwise by the Reclamation Service must, wherever practicable, be "U. S. inspected and passed," in accordance with the act of Congress approved June 30, 1906 (34 Stat., 674), and acts amendatory thereof. All proposals should state that all meat not so inspected and passed may, at the option of the United States, be subject to an inspection at the expense of the contractor equivalent to that required by the national meat inspection act of June 30, 1906, and acts amendatory thereof or supplementary thereto, and that all meat not passed under such inspection will be rejected.

59. Contracts with railroad companies.—Contracts with railroad companies for crossings should embody a definite plan of construction adequate to assure the safety of the railway traffic and the cost of carrying out such definite plan should be paid by the United States. The railroad company should be free at all times to take such measures as it deems necessary to maintain the safety of the crossing under such conditions as may arise, including even changes of grade, or other changes by the railroad; but the railroad company should not be empowered to stop the flow of water in the canals for a longer time than is reasonably necessary. The United States should be obligated to pay the reasonable cost of maintaining safety at the crossing in the original status of such crossing, or as it may be affected by any changes necessitated by natural phenomena or by law, but it should not be held to pay any further expense connected with the crossing that the railroad company may care to incur. If any railroad company is unwilling to

contract on these terms, condemnation proceedings should be recommended. (See Circular Letter of February 14, 1912, giving standard form of railroad crossing contract.)

60. Animals, contracts for hire of.—In making contracts for the hire of animals, the following article should be inserted:

The United States agrees to exercise ordinary care while the animals are in the possession of the Government; but it is expressly understood that the Government will not be responsible for the loss of or injury to said animals on account of any livestock diseases or any other cause.

(See ANIMALS, HIRE OF).

61. Referees not allowed on Government contracts.—No contract shall be made nor language used in a contract which would require the Government to submit its affairs to, nor agree that judgment be passed upon its acts by any individual or organization.

62. Release.—Whenever a contract provides for a release the same should be duly executed on Form 7-292 by the contractor before final payment is made to him. The release should be signed and sworn to before a notary public.

63. Equipment, contractor's refund of freight charges on.—The Service is entitled to refund on contractor's shipments of materials, supplies and equipment from the projects the same as on shipments to the projects under contracts with the various railroads. Project engineers are directed wherever possible to secure copies of expense bills for shipments to projects and copies of way bills for shipments from the projects as soon after the shipment is made as convenient. A close watch should be kept at all times on such shipments in order that the refunds to which the Service is entitled may be claimed. Ten cents each may be paid to railroad agents for making copies of such expense bills and way bills. These copies should be transmitted promptly to the transportation office at Chicago for preparation and presentation of the claim.

64. Estimates, contract.—Contract estimates dated subsequent to the date of expiration of the time limit of the contract, including the latest formal extension thereof must be accompanied by a statement from the project manager as to whether the work under the contract has been completed, and if so, the date of completion. This information is essential for the preparation of the papers for presentation to the Auditor, and in order that proper

deduction of liquidated damages or other penalties may be made, or the lack of necessity therefor may be shown. All estimates of work done under construction contracts should be forwarded to the Director as promptly as possible after the first of the month, with three memorandum copies in each case. Project managers should require constructing engineers and inspectors to furnish the data for the estimates as soon as possible after the last day of the preceding month, and the estimates should be prepared immediately. At best there will be a considerable delay in the receipt of the warrant. The average length of time for the mail to come from the field to Washington is four days. Assuming only one day for examination and registration in the Director's office, and ten days for examination, certification and issuance of the warrant in the Treasury, there is a delay of approximately 20 days, which may embarrass the contractor and seriously handicap the work. Payments are made on contract claim, Form 7-442 (short), and Form 7-444 (long).

65. **"Holdback" computation and payment of.**—In computing 50 per cent of the face value of a contract for construction upon which a deduction of 20 per cent is retained, the whole amount of work under the contract must be considered and not merely the estimated amount. (Comptroller's decision, February 2, 1907, Deadwood Construction Company contract, North Platte project.) Retained percentages of progress estimates under contracts may be paid as soon as the work is completed to the satisfaction of the United States without waiting for the execution of release, unless no payment remains due other than such retained percentages, or unless the contract contains some provision varying from this rule which is that of the standard specification.

66. **Appeals.**—Appeals to the Secretary, on the part of contractors from the decision of the director or the chief engineer will be allowed only upon the following conditions:

That appeals be limited to specific points definitely outlined and submitted in writing, and, so far as possible, corroborated by the records of the Reclamation Service before submission to the Department.

That appeals be restricted to questions involving the legal interpretation of the contract or to charges attacking the integrity of officers of the Reclamation Service, the decision of the Director or

the chief engineer on questions of fact (other than such as involve the integrity of officers of the service), or engineering, or technical details to be final.

That the Secretary may, in his discretion, allow the contractor or his attorney opportunity to be heard orally, but the points to be presented must be submitted in writing not less than ten days in advance of the hearing, which shall be had at such time and be confined to such specific points as the Secretary may determine. (Secretary, February 26, 1909.)

67. Sections 3709 and 3744 R. S. compared.—Sec. 3744 R. S. (p. 524) refers exclusively to the form of the agreement, and it is assumed that a contract executed in accordance with the requirements of Sec. 3744 is a formal contract, within the meaning of the act of Congress approved February 24, 1905 (33 Stat., 811). On the other hand, Sec. 3709 (p. 523) refers exclusively to the competition which is to be secured through advertising, whenever there does not exist a public exigency requiring immediate delivery or performance.

68. Decision of Comptroller.—The Comptroller of the Treasury has decided that in addition to a case of exigency advertising is unnecessary under circumstances where there can be no competition. (3 Comp., 175 and 470.)

69. Decision of the United States Supreme Court.—The Supreme Court has held that when there is an invalid agreement, written or oral, under which work has been done or material delivered, the party is entitled, upon a contract implied by law, to a fair price therefor, which may be assumed to be that stipulated in the informal agreement (*Clark v. U. S.*, 95 U. S., 539; *St. Louis Hay and Grain Co., v. United States*, 191 U. S., 159, 163; *United States v. Andrews*, 207 U. S., 229, 243).

70. Informal contract sufficient in case of immediate delivery.—The Comptroller of the Treasury has decided (decision not printed) that contracts or agreements upon which nothing thereafter remains to be done, and which are executed and completed immediately upon the conclusion of the agreement, need not be reduced to writing and filed, as provided in Sec. 3744 R. S., but may be less formal, and may be made by oral agreement, or by written proposal and acceptance thereof. The word "immediately" as here used is to be interpreted in a reasonable manner, and from all the attending circumstances in each particular case. If the supplies are to be de-

livered immediately, that is, if the shipment is to be made within, say, thirty days from receipt of order, or if the services are to be performed at once, an informal agreement will be sufficient under the above decision of the Comptroller. If, however, considerably more than 30 days will elapse before shipment is made, or if the services or deliveries are to be continuous, formal contracts must be entered into.

71. Executory contracts, Section 3744 R. S. applies to.—Section 3744, therefore, affects only such contracts as are to be performed in whole or in part in the future, or are continuing and require payments to be made from time to time—that is, such as are known technically as executory contracts.

72. Postdating service under.—In accordance with the above, no payment can be made under a contract for a period prior to its date. As to claims prior to the execution of the contract, vouchers should be prepared covering the expenditures for such period, accompanied by a certificate from the officer stating the facts as to the absence of a written contract, as to the actual receipt of the services or material during the period ante-dating the contract; and as to the price agreed upon. A full explanation of the absence of a written contract should be given.

73. Damage for breach of contract by United States.—The Comptroller on January 31, 1913, decided that the payment of the judgment, costs and interest thereon, in a suit against the United States for damages for breach of contract, caused by the construction of irrigation works, cannot be made from the Reclamation Fund or by the Department of Justice, but must be paid under a specific appropriation therefor by Congress. (See Act of April 27, 1904, 33 Stat., 422.) The payment of judgment in condemnation suits is made in accordance with instructions in par. 46, p. 239.

judgment 74. Extra Work + Material, Payment For

CONTRACTS; SUSPENDED, ACCOUNTING FOR.

Accounts before suspension of contract, par. 5.

Accounts, keeping of, par. 4.

Accounts, reorganization of, par. 6.

Charges against the contractor, par. 9.

Closing contractor's account, par. 18.

Contractor's material and supplies used, par. 8.

- Contractor's mercantile stores and mess houses, par. 11.
- Crediting the contractor for work done, par. 13.
- General, par. 1.
- Holding contractor's plant, etc., par. 15.
- Inventories, final, par. 14.
- Inventories of contractor's equipment, materials and supplies, par. 7.
- Payment to sureties of claims of defaulting contractors, par. 19.
- Probability of suspension should be known, par. 2.
- Prosecuting the work under a new contract, par. 16.
- Records, par. 3.
- Reports on suspended contracts, par. 17.
- Segregation of records relating to defaulted contracts, par. 10.
- Suspense accounts, par. 12.

1. **General.**—When the Secretary or Director has formally suspended any contract for the performance of reclamation work for failure of the contractor to carry out its requirements or for any other reason, the project manager is usually authorized to take over from the contractor the completed and uncompleted portions of the work and take possession of all buildings, machinery, tools, appliances, animals, materials and supplies used on the work or shipped by or on account of the contractor for use in connection therewith as provided by the specifications. Final settlement with the contractor in such cases may have to be made through the courts, and it is essential that complete records of all pertinent transactions shall be preserved in detail and that they shall be of a character that may be relied upon as legal evidence.

2. **Probability of suspension should be known.**—After a contract has been executed and while work is progressing thereon the records kept should be such as will enable the engineer to judge whether the contract is being conducted at a profit or at considerable loss, in order that the Government may prepare to take up the work promptly if the contractor can no longer continue, or if it appears advisable for the Government to terminate the right of the contractor to proceed under the contract.

3. **Records.**—Accurate accounting record should be kept of expenditures made by the Service in completing work on which a contractor has defaulted. Legal action may be necessary in order to effect a settlement, and it is essential to keep clear and concise

records of all expenditures in order to support the Government's claims in court.

4. Accounts, keeping of.—In order that proper feature accounts may be kept for work covered by a defaulted contract and finished by the Government, and that the accounting records may also show the amounts expended by the Service for completing the work chargeable to the contractor, a reorganization of the accounts relating to the contract will be necessary at the time of the suspension. The following paragraphs indicate the changes in accounts that are necessary, as well as the methods of keeping them thereafter and of making final settlement with the contractor and his sureties.

5. Accounts before suspension of contract.—The accounts shown on the project books at the time a suspended contract is taken over are the general ledger accounts "Unpaid contract estimates" and "Unpaid contract holdbacks," which represent the amounts earned by the contractor to the date of suspension for which payment has not been made; "disbursement vouchers," in which appear the amount paid on account of work done; and the feature account or accounts controlled by the cost-ledger account in the general ledger. The cost-ledger feature accounts show the total amount earned by the contractor plus all charges for material and engineering expenses furnished by the United States.

6. Accounts, reorganization of.—Immediately after a contract is suspended the amounts due the contractor in the unpaid contract estimates and unpaid contract holdback accounts should be transferred to an account bearing the contractor's name and should be shown on the balance sheet as a separate item under "unpaid miscellaneous." The feature accounts in the cost ledger should be rearranged and a separate series of account numbers prepared covering the classification of work the cost of which will ultimately be paid by the contractor. If the feature accounts are arranged in this manner, the total at any time will show the cost of the work being done, and the total of the series of accounts allotted for charges to the contractor after suspension will show the cost to the Service for doing the contractor's work.

7. Inventories of contractor's equipment, materials and supplies.—Immediately on suspension of a contract a board should be appointed to list and appraise the contractor's plant, equipment, animals, etc., and the materials and supplies contained in the con-

tractor's storehouses, mercantile stores and mess houses. Such equipment, material and supplies do not become the property of the United States as a necessary result of suspending the contract. The United States, will, however, take possession of such property for use in conducting the work for the contractor. Specifications (Form 7-294) paragraph 12 creates a special lien against any property of the contractor taken into the possession of the United States to secure the claims of the United States for costs in excess of the contract cost. A complete itemized inventory, showing the appraised value of everything transferred should be prepared in triplicate and one copy should be given to the contractor, one copy sent to the Director and the other retained for the project files. Each copy of this inventory should be signed by the members of the board of appraisal. Distinguishing marks and descriptions should be noted on the list for identification purposes. It is desirable to have this inventory made by a board of three persons. If possible the contractor should be represented on the appraisal board. The inventories should not in general be made a part of the regular project accounts, as the Government in no way binds itself for their value, but supplies in mercantile stores or mess houses that it is desired to continue in use may be taken over and the contractor credited with the value thereof. (SEE ALSO CONTRACTS, PARAGRAPHS 30 AND 32.)

8. **Contractor's material and supplies used.**—Whenever the contractor's material and supplies are issued for use in completing the contractor's work, the proper project inventory account should be debited and the contractor's personal account credited with their appraisal value, and requisitions issued covering the material used. These requisitions should be charged to cost ledger and features and credited to the inventory from which drawn in the same manner as requisitions for other supplies or materials. Notations should be made on the list of contractor's materials and supplies of all amounts transferred to the regular inventories in this manner, together with references to the numbers of the requisitions upon which they are issued to the work.

9. **Charges against the contractor.**—In charging against the contractor the cost of the work, special care should be taken to include all items properly chargeable to it, just as in the case of the regular feature accounts. A part of the usual overhead charges should be apportioned against the contractor, such as a proper pro-

portion of the salaries of engineers who may devote a part of their time to construction, including a proper proportion of traveling and other expenses. The aim should be to charge against the contractor every item of expense that would not have been incurred by the United States if the contractor had continued to carry on the work as provided in his contract.

10. Segregation of records relating to defaulted contracts.—Time-book sheets covering labor earnings and requisitions for material and supplies used for completing the contractor's work should be kept separate from similar records maintained for general use on the project. The sheets in the general classification book used to summarize the charges properly made to the contractor's account should also be segregated. The purpose of this is to show the charges to the contractor in a regular and concise manner in the feature accounts in the cost ledger, and to keep the time-books, requisitions, etc., under a separate series of numbers, and filed in such a manner that they will be complete in every detail should it be necessary to introduce them in court when the work is completed and legal action taken in order to effect a settlement with the contractor.

11. Contractor's mercantile stores and mess houses.—On taking over the work of a defaulting contractor the supplies on hand in mercantile stores and mess houses that he may be conducting shall be carefully listed with appraised values for each item, and the total credited to the contractor's personal account and debited to the proper inventory and cost-ledger accounts. These accounts should thereafter be handled in the same manner as the inventory accounts for regular mercantile stores and mess houses. When the contract work is completed any of the original stock in the contractor's mercantile stores that remains and is unsalable, should be debited back to the contractor's personal account and credited to the mercantile store.

12. Suspense accounts.—Until the work is completed and final settlement made with the contractor, all profits or losses accruing from the operation of mercantile stores, mess houses, etc., should be carried in suspense accounts and reported as separate items under the proper cost-adjustment accounts on the balance sheets submitted to the Director. Purchases of additional machinery should be debited to an equipment inventory account so designated as to show that it is on account of the contractor's work, and a reasonable

amount charged monthly as a rental, or for depreciation. This rental or depreciation charge should be included as a part of the feature costs. If such material is of no value to the Government after completion of the contract the contractor should be charged with the whole cost thereof and credited with any proceeds of the sale thereof.

13. Crediting the contractor for work done.—It is not necessary to close out the excess cost of doing the work, over the contract price, to the contractor's account every month by crediting his personal account with the value of the estimated quantity of work done at contract unit rates, as such figures would be only approximate. When the work is completed the engineer in charge should prepare a complete and final estimate of the credits for work completed accruing to the contractor.

14. Inventories, final.—When the work covered by a suspended contract is completed, full and complete final inventories of plant, equipment, animals, unused materials, and supplies on hand, should be prepared. A copy of this inventory, with remarks as to condition and possible value of each item thereof noting each item which is also included in inventory taken upon suspension of contract, should accompany the final report to the Director, but should not be taken up in the report or on the books as a credit to the contractor.

15. Holding contractor's plant, etc.—The contractor's plant and any unused material or supplies belonging to him should be held pending advice from the Director of complete and satisfactory settlement of all claims of the United States. The profits or losses accruing from the operation of mercantile stores and mess houses should also be credited or debited to the contractor's account only on final satisfactory settlement of any outstanding balance.

16. Prosecuting the work under a new contract.—In case a new contract is awarded for completing the work undertaken by a defaulting contractor, the clerical work will be much less than if the work is finished by Government force account, but the methods of keeping the records and reporting results should be the same.

17. Reports on suspended contracts.—In order that the Director may be in possession of necessary information in regard to the status of defaulting contractors' accounts, compiled in a concise and uniform manner, a report on suspended contracts, Form 7-637, should be prepared and transmitted to him monthly for each

suspended contract. The first report should be rendered promptly after formal suspension and should cover all work done by the contractor during the entire period to date of suspension, and succeeding reports should be cumulative so that all reports taken together will furnish a complete record of progress to date. In case the cost of the work when completed exceeds the original contract price, these reports should serve as a basis of information and evidence on which to establish a legal claim against the contractor and his sureties to recover the excess of cost to the United States over the stipulated contract price. For this reason too much stress cannot be placed on the necessity of accuracy and completeness in their preparation. The form is used as a summary of the credits and debits accrued to the date of the report. Credit entries for work done appearing on it should be fully supported by detailed statements showing units of work done, with values computed at the contract rates; extra work should be stated in the same manner as such work is billed against the Service by contractors; supplies and material received from the contractor should be supported by inventories; payments should be listed by voucher numbers; issues of supplies, material and equipment by requisition numbers; and services of Government-owned equipment, animals, etc., should be charged at rental or depreciation rates.

18. **Closing contractor's accounts.**—When final settlement is made with a defaulting contractor or his bondsmen, or when it has been determined that no settlement can be effected because of bankruptcy or for other reasons, the account should be closed, having in view all the circumstances connected with the case. The contractor's account should receive the following debits:

(a) Actual payments made to the contractor prior to suspension of the contract.

(b) Liquidated damages as provided in the contract for the period in excess of the limitation of the contract and any extensions that may have been granted up to the date the Government assumed control of the work; and any actual damages not included in the charges for labor, material, and supplies actually used in finishing the work by the United States after the suspension of the contract.

(c) Actual costs for completing the contract after suspension as shown by cost ledger features, which will include:

(1) Labor as per time books;

- (2) Material and supplies as per requisitions and vouchers;
- (3) Depreciation or rental on Government-owned equipment used in the work;
- (4) Miscellaneous expense.

The contractor's account should receive the following credits:

(d) Value of work done, at contract unit rates, both by the contractor before suspension and by the United States after suspension, either by force account or by reletting to other contractors, less amount already credited on this account for unpaid contract estimates and unpaid contract holdback at the time of suspension.

(e) Value of extra work done by the contractor to date of suspension as allowed on estimates.

(f) Value of material and supplies received from the contractor on suspension, that have been used; these supplies should be used in the work and requisitioned out at the appraised value, the debit to contractor's account representing their expenditure being included in (c) (2) above.

(g) Actual cost of extra work done by the United States or secured by reletting to another contractor that would ordinarily come within the purview of the original contract, plus the contract allowance for use of contractor's tools, superintendence and profit.

(h) Miscellaneous credits, including allowances for profits from operations incidental to the contract, such as mercantile stores and mess houses, when these are properly allowed; if these operations show losses they should be taken up as debits instead of credits.

(i) Cash received from contractor or from sureties under bond in settlement of excess cost.

(j) Appraised or salvage value of contractor's equipment if cash payment under (i) does not wholly satisfy all claims of the United States, and provided the United States receives legal title to such equipment or the proceeds of its sale.

(k) Loss to cover the actual excess cost to the Government after exhausting every means for collecting.

The converse of each of these entries will be a credit or debit to the cost ledger controlling account and will adjust the final feature costs in the cost ledger on the basis of the settlement made.

19. Payment to sureties of claims of defaulting contractors.—Sureties may be permitted to complete work under suspended contract, but no payment can properly be made to such sureties until they have executed formal contract with the United States for com-

pleting the work, thereby becoming in fact the contractor. Should the surety perform any work before becoming the succeeding contractor he does so as the agent of the contractor and all payments for such work must be made to and in the name of such contractor.

CORRALS.

On most of the projects where large corrals are maintained, it is advisable to place them in charge of a foreman having complete charge of the corral and of such teamsters as keep their horses there. He should be held responsible for the care of the animals left in his charge and for the management of his corral and should be authorized to make requisitions for supplies. In case it should be necessary to transfer hay and grain from one corral to another, the regular transfer blanks, Form 7-779, should be used. The corral foreman should prepare and send to the project office at the end of each month a report showing the number of horses fed, the amount of hay and grain consumed; and also, an inventory of hay and grain on hand. This information is necessary in order that the bookkeeper in the project office may compile comparative statements showing costs of operating corrals, etc. The corral foreman's report should agree as to the number of horses fed with the timekeeper's record. (*See also* ACCOUNTS, CLASSIFICATION OF, PAR. 59.)

CORRESPONDENCE.

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Signatures, par. 5.

Use of rubber-stamp signatures, par. 13.

Use of typewriters, par. 14.

1. Communications to Washington office.—All official communications to the Washington office should be addressed "The Director." If letters are addressed to the field officers by the Chief Engineer or other officer, the reply should be addressed to the Director. Purely routine correspondence from project engineers to the Washington office, including monthly reports, should be carried on direct, carbon copies of all letters and reports being sent simultaneously to the supervising engineer.

2. Letters to the field.—Letters from the Washington office will ordinarily be addressed to the officer who is to initiate the action. In case it be the project manager or other officer, a copy will be sent to the supervising engineer. The supervising engineer should receive copies of all letters which relate to business within his district. Before decision is rendered on important matters the cases will be submitted to the supervising engineer for report and recommendation, unless they are of such a nature as not to permit of delay, or if no report from the supervising engineer could affect the decision.

3. Correspondence with field offices.—All correspondence involving important matters of administration or policy should be addressed by the project manager to the supervising engineer for consideration, to be submitted to the Director if he deems it advisable and in such form as he may deem proper. Copies of letters from the project manager to the supervising engineer should not be sent to the Director by the project manager. Correspondence upon routine matters as directed by the supervising engineer and replies to inquiries from the Director should be sent direct to the Director, copies being sent to the supervising engineer. In cases of urgency when important matters are involved the project manager may communicate directly with the Director, sending copy to the supervising engineer, who will advise the Director promptly of his views. In such cases the Director will, if practicable, await advice from the supervising engineer before taking action. By careful anticipation of the course of the work and by reasonable foresight, there should be few cases in which the regular course of handling important matters through the supervising engineer cannot be followed.

4. Approvals in the field.—All matters presented to the Director or the Chief Engineer in the field by supervising engineers or project managers for which approval is desired should be submitted in writing and if approved by the Director or Chief Engineer

the supervising engineer or project manager shall at once forward to the Washington office a copy of the document with notation of approval.

5. **Signatures.**—Chief clerks or other employees on a project should not sign letters or circulars directed to employees on the project or to persons on other projects or to other officers. All communications should be prepared for the signature of the officer in charge, but in his absence or when it is not practicable for him to sign, it is proper for such communications to be signed by rubber stamp, or on typewriter, thus "John Doe, Project Manager," with the initials of the writer appearing below. All copies of papers retained for files should be accurate and complete including copies of any signatures and initials appearing on the original.

6. **Preparation of letters.**—All letters from the field should have noted at the head thereof the subject discussed and name of the project, especially those sent to the Director. Each letter should be confined to one subject, that is, communications relating to different subjects should be in separate letters. Each contract should be separately treated. Matters relating to entries, farm units, water users' associations, water rights, etc., should each be in separate communication. Whenever the matter adverted to in a letter has been the subject of previous correspondence reference should be made to such prior correspondence. Whenever a contract or other matter which has been previously submitted for approval is transmitted for action of the Director the prior submission and approval should invariably be referred to.

7. **Copies of letters referred to field for report.**—Copies will be made of all letters referred to the field for report and concerning which it is important that the Director's office should retain a full record, and the original retained. Where the conditions are such that the field officer is likely to desire to retain a copy of the letter, or where his report will be facilitated by his having a copy of the letter, duplicate copies will be sent so that he may have an extra copy for his files, or for reference to an assistant.

8. **Reports by endorsement.**—Brief letters of inquiry are frequently sent to officers in the field, the answers to which can be given in a few words. It is important to keep down the volume of correspondence and typewriting, and in particular to avoid writing new letters which simply repeat the question and give the answer. Wherever possible officers should endorse upon the original let-

ter the appropriate reply in a few words and return the paper to the Director.

9. Internal correspondence.—In accordance with recommendations contained in Circular No. 21 of the President's Commission on Economy and Efficiency, pages 27 and 28, on and after April 1, 1912, internal correspondence should be prepared with simplification or abbreviation as far as practicable. Internal correspondence is defined as that between employees of the Service as distinguished from letters addressed to persons outside of the Service. The usual formal introductory and closing of letters will be omitted. Each letter of internal correspondence will begin with a statement of the official designation or title of the person by whom it is written, followed by a statement of the official designation or title of the person to whom the letter is written. This will be followed by a statement of the subject of the letter, then will follow the substance of the letter, each paragraph being numbered. The first paragraph should state the date of the letter to which reply is being made, if appropriate. The writer will sign his name without title or official designation. The following is an example:

DEPARTMENT OF THE INTERIOR,
UNITED STATES RECLAMATION SERVICE.

WASHINGTON, D. C., *January 10, 1912.*

From Director

To Superv. Eng., North Yakima, Wash.

Subject—Public Notice, Tieton Third Unit.

1. Your letter of January 3 regarding the method of opening and terms of payment has been received.
2. This matter has been the subject of a conference with the General Land Office and the Secretary.

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F. H. NEWELL.

The subject placed at the head of the letter is intended primarily as a guide to secure uniformity in the filing of papers in the local and Washington offices. For this purpose the subject should be stated as briefly as possible, consistent with clearness, and should contain the name of the project in accordance with the example herein above given. Land descriptions and other matters of detail should not be given in the subject, but should be stated in the body of the letter. If the letter is signed by the Acting Director or

Acting Supervising Engineer or Acting Project Manager, the word "Acting" can be included in the title in the beginning, thus: "Acting Director to Superv. Eng." or "Director Acting to Superv. Eng." Where the writer has no official designation, his title and name should be placed at the beginning of the letter, as for instance,

From—Assistant Engineer, John Doe

To—Project Manager.

The letter will be signed John Doe. Original letters will be written on white paper as heretofore issued. All carbons will be written on paper of a distinctive tint, to be furnished. The subject of the letter will be stated concisely at the beginning, and will not be repeated in the body except where absolutely necessary. The subject should be given by the person dictating or inserted in written drafts. The number of enclosures should always be stated at the end of the letter and if there are more than three should be listed with brief description. In every case when the enclosures are not listed, the letter should indicate them clearly, and preferably in a separate paragraph at or near the close. Whenever a recommendation is made it should be explicitly stated in the last paragraph as a recommendation. When the recommendation is lengthy or consists of several paragraphs it should be set off by the word "Recommendation" as a center heading. In long communications there should be a summary of the principal points which should precede the recommendation, if any.

10. Legal citations.—When referring to State laws they should be cited by reference to the session laws of the State, giving the year and the page and also date of the act. If the Act cited has been incorporated in any code or general compilation of the laws of the State the citation should also refer to such code or general compilation giving the section thereof. If the code or such compilation is not subdivided into sections, the page and subdivision thereof, if any, where the act is found, should be given. References to federal statutes should be as follows, 32 Stat., 388.

11. Reports on petitions, etc.—Petitions or letters addressed either to the Department or the Director's office, when transmitted through the project or supervising engineer's office, or copies thereof when forwarded to the supervising or project engineer, in case the originals are forwarded direct by the petitioners or writers, should be accompanied by a report and recommendation of the

officer transmitting the same as to the action to be taken thereon, so as to avoid the delay occasioned by subsequently referring the petition or letter to the field for report. When transmitted by the project engineer he should forward copy of his report to the supervising engineer, whose report should be promptly forwarded.

12. **Acknowledgments.**—In forwarding to the Director deeds and other documents accompanied by a simple letter of transmission, an extra copy of the latter should be furnished in all cases where the sending office desires an acknowledgment of receipt. The extra copy will be stamped with date of receipt in the Director's office and returned.

13. **Use of rubber-stamp signatures.**—Much time and labor may be saved by using a rubber stamp instead of the project manager's autograph signature on routine and unimportant papers, the chief clerk initialing under such stamped name.

14. **Use of typewriters.**—All clerks should be instructed in the use of typewriting machines, so that they may attend to routine correspondence connected with their work, instead of giving such letters to the stenographer. Such a practice generally results in the saving of much time.

15. **Preparation of answers to letters.**—As a general rule, a definite time should be designated when letters should be given to the project manager and chief clerk for reading and signing. This may prevent frequent interruptions and insure more careful reading of letters. All letters and documents should receive prompt consideration.

COSTKEEPING.

Costkeeper, par. 4.

Cost data cards, par. 10.

Contractor's costs, par. 6.

Daily and weekly reports, par. 7.

Definition, par. 2.

General statement, par. 3.

Index, number, and letter, par. 11.

Operation and maintenance costs, par. 9.

Reports to be submitted, par. 8.

Requirements, par. 1.

Units of work accomplished, par. 5.

1. **Requirements.**—Section 2 of the Reclamation Act requires that the Secretary of the Interior report to Congress at the beginning of each regular session, giving the estimated cost of all contemplated works, also the cost of works in process of construction, as well as those which have been completed. In order to report cost of completed work and of work in process of construction records of actual costs are required, and to form a basis for estimate of cost of contemplated work records of the cost of past construction are valuable.

2. **Definition.**—Costkeeping, or the summation of the actual cost of work done, is founded on the expenses incurred and is largely dependent upon engineering data. It is important to carefully observe the distinction between bookkeeping in general, which consists of keeping a record of expenditures, liabilities, etc., and costkeeping, as above defined. Money spent during a particular period may be for supplies or materials which have not become a part of the work, and consequently are not costs, or work may be done during a period with equipment, material and supplies which were purchased and paid for in a former period. The bookkeeping or accounting records would show the expenditure of the money and receipt of a valuable asset in the form of supplies, etc., during the month when payment was made, but would not show during the month or period when the work was done. The depreciation on equipment or the use of materials and supplies should be taken into consideration as forming a part of the cost of the work accomplished.

3. **General statement.**—To enable the officer to determine the most economical methods of conducting work and to select, arrange and operate machinery and constructing and engineering forces most advantageously, as well as to facilitate intelligent and precise estimates and analyses of proposed work, an accurate knowledge of the cost of work being done and of other work of a similar nature previously done is essential. The accounting methods of the Service furnish the total costs of all work involving direct employment of the constructing forces and direct purchase of material and supplies, distributed to suitable itemized parts of the work and classes of expenditure; but in order to determine unit costs and to make intelligent study thereof, there are needed in addition statements of the results accomplished and full explanations of the conditions under which the work is conducted. In the case of work done by

contract, it is desirable to know not only the costs to the United States, but also the costs to the contractor, partly for the purpose of estimating the ability of the contractor to complete his contract, but mainly for the purpose of securing knowledge of unit costs to be used in making future estimates, and in determining the reasonableness of bids for similar work. As the bookkeeping records of the Service give only the costs to the United States, it is necessary, in determining contractor's costs to follow a plan somewhat different from that used for estimating work by Government forces. The project manager should employ special timekeepers to secure necessary information regarding the forces employed by the contractor; and the inspectors employed to see that the work is properly done should be instructed to supply records of the results accomplished, and all useful information relating to the methods of work and the conditions under which it is conducted.

4. **Costkeeper.**—At each point where work of any magnitude is being undertaken, whether by Government forces or by contract, a costkeeper should be employed. His duties are to prepare statements of costs, using the expenditures of cash, supplies and material, as shown by the bookkeeping records; consider depreciation on equipment, and, in the case of contractor's work, interest on investment and similar items of expense.

5. **Units of work accomplished.**—These statements showing the contract payments, the cost of labor, supplies, materials, etc., expended, and the cost of depreciation of equipment, are of little value unless read in connection with a statement of the units of work accomplished, if measureable in that manner, and a description of the conditions affecting the work, as distance from railroad, climatic conditions, labor conditions, equipment used, and peculiarities surrounding the work, as the nature of the material encountered, topography of the ground, etc.

6. **Contractor's costs.**—Estimates of the cost of work being done by a contractor should be made up by a careful estimate of his expenses. This may be secured by an inspection of his books, payrolls, etc., or if the contractor objects to exhibiting these, an estimate should be made by the costkeeper by a daily record of men employed and supplies and materials used. The classification of accounts should be arranged to segregate United States engineering, inspection, and other costs separate from the other items. The pur-

pose is to secure a cost statement which is comparable with the bid price received from the contractors. (*See also* CONTRACTOR'S COSTS.)

7. Daily and weekly reports.—In order that satisfactory cost data may be accumulated, engineers, superintendents, foremen and others having charge of work being done by contract or by forces directly employed, should send to the project office daily or weekly reports showing the number and classification of men and animals employed on principal features of the work, the rates of pay, the amount of cement, lumber, structural steel and other materials and supplies used, the final results, such as number of feet of pipe made, cubic yards of concrete or riprap placed, linear feet of tunnel driven, etc.; and the unit costs, accompanied by statements as to the distance from the point where supplies are received, weather and labor conditions, and other matters that might in any way affect the cost of the work. It is impracticable to supply uniform blanks for these reports, but it will generally be advisable to have suitable forms mimeographed at project offices. In some cases where the same class of work will be done daily for a long time, it may be desirable to send to the office of the Director purchase orders for the printing of desired forms. The reports will serve as a check on the timekeeper and will inform the project manager whether the various engineers, superintendents, foremen and others, are exercising good judgment in conducting the work intrusted to them and in making requisitions on the storehouses, etc. The reports should also be used at the end of the month in preparing the monthly feature cost report described in succeeding paragraphs.

8. Reports to be submitted.—At the end of each month there should be prepared and submitted, in triplicate, to the Director a statement on Form 7-835, to show the cost of work during the month. This should be reported by principal features. The total cost reported for the month should equal the net debit to the cost ledger for the same period, and the total to date should check with the total debit to cost ledger controlling account in the general ledger. The project monthly cost report, Form 7-834, is to be prepared in detail for each feature, and copies of these reports are to be furnished the project manager, constructing engineer, superintendent, foremen, and others on the project. These reports need only be forwarded to the Director upon completion of a structure or fea-

ture of the work. The blank spaces on the form should be filled in as far as information is available. Comparative reports of mess-house unit costs, and of corral unit costs are to be made on Forms 7-789, and 7-798; copies of these reports are to be sent to all stewards, or cooks, and to all stable bosses, and one copy should be furnished the project manager, supervising engineer, and Director. A detailed statement of general expenses should also be made monthly on the project monthly cost report, Form 7-834 (See general expenses). Monthly progress reports for contract work are to be made on Form 7-836. On June 30, and December 31 of each year reports on Form 7-834, shall be forwarded to the Director for each numbered principal feature and its parts, in accordance with the number and letter index. The sum of these reports will equal the amount entered on the principal feature cost report for the principal feature named. When a feature is completed final unit costs are to be reported in detail, in accordance with the account number classification. If done by Government force, the reports are to be prepared on Form 7-834; if by contract, on Form 7-837, and 7-838. (SEE CONTRACTOR'S COSTS.)

9. **Operation and maintenance costs.**—In addition to keeping accurate total costs of operation and maintenance work, it is desired to determine the cost per acre of land irrigated and per acre-foot of water delivered, and therefore careful statistics of these matters should be kept. The effectiveness of different designs or types of structures and ditches is determined largely by costs of operation and maintenance. This leads to a reconsideration of original construction work and illustrates the value of operation and maintenance costkeeping from a constructional standpoint. The accounts for operation and maintenance should be grouped under the general heads of operation, maintenance and betterments; but the charges to features of the project under these general heads should be classified and subdivided to show the details of the items entering into the cost. General accounting records for operation and maintenance should be maintained and compiled in conformity with the uniform system applied to construction features. Separate cost ledger accounts for construction and for operation and maintenance should be kept in the general ledger. Operation and maintenance features should be designated in order to avoid confusing them with construction features, especially on the feature reports sent to the Di-

rector. Under the general head of operation should be carried the accounts covering charges for the proper distribution of water. Local conditions should govern the classification of accounts and this matter is therefore left to the discretion of the engineer or operating manager in charge. Under the general head of maintenance should be carried the accounts covering charges for maintaining the completed features of the project. Accounts should be opened only for the main features of the work. Under the general head of betterments should be carried the accounts covering charges for betterments to completed features of the work, that is, charges for supplementary construction and for repairs that tend to improve the features as originally constructed. The feature accounts should be consolidated and detailed costs should be kept only for the larger features, or groups of features, receiving benefit. It may be necessary in some cases to keep separate accounts with each construction feature, in order that the engineer may compare the cost for betterments on certain features with those on similar features elsewhere. When this information is desired, it should be furnished, but a minute refinement of these accounts should be avoided. On many projects the three general heads of operation, maintenance, and betterments may be used as the main features or general accounts to be carried, and the physical features of the work given an account number and carried as a classification under these captions. This plan is advised where practicable, for all of the accounts will then be shown in a condensed form, obviating the necessity of complicated bookkeeping records.

10. **Cost data cards.**—Each project manager should have on his desk a file of cost data cards, the records on which are kept up to date by the costkeeper, showing for the various features under construction and completed, unit costs of excavating different classes of material, laying concrete, tunneling, etc.; and for various camps, unit costs of subsistence, feeding animals, etc., as well as total costs to date and of final features or structures as a whole. The cards may be arranged to show comparisons of costs, by months, of features either finished or unfinished, so that the engineer may at any time find not only what the items or the whole of a finished structure have cost, but also what those under construction are costing from day to day. These cards should contain notes explaining unusual conditions affecting the work, and particularly any apparently excessive or unusually low prices. Such a

card system will frequently enable the engineer to issue instructions to his subordinates more intelligently with respect to the cost or amount of their work, and it may also aid him materially in preparing monthly project cost reports for the Director and special reports relating.

11. Index, number and letter.—This index is provided to define through the cost reports, the cost of principal features of a project. The numbers and letters are to be inserted on each page of the cost ledger to facilitate the assembling in proper sequence reports for related parts of main features, though the account numbers scatter the accounts through the cost ledger in an entirely different order. In applying numbers and letters it may be well to remember that after a number has been assigned a principal feature it is never changed. The letters may be used on several reports for correlating the parts. When the work is of a preliminary nature, a so-called principal feature should be established. This preliminary account may continue until such time as it may be distributed.

COST LEDGER.

In the cost ledger, the various accounts should be arranged in the same numerical order as shown in the local account number classification book. The sheets are ruled with several double columns, one for the monthly cost and another for the total cost to date. After filling in the spaces for "project," "folio No.," "feature," and "principal feature number" and "letter," the bookkeeper should open the ledger with an account with each feature from which balances have been brought down, according to this classification, and insert the account numbers under each subdivision, and the title of the account the number represents. When new numbers are added or new subdivisions created, the bookkeeper and others interested in compiling the figures used in making up the various cost accounts should be notified. The main channels for entry to the cost ledger are:

(a) Inventory accounts and other direct charges from the Voucher Registers.

(b) General classification book, Form 7-822 and 7-823.

(c) Journal vouchers, Form 7-821.

Care should be taken to see that every item of expense is posted

to the cost ledger, when a trial balance should be taken, and the figures verified, the balance agreeing with the cost ledger account in the general ledger. If this is found to be true, close the accounts in the cost ledger and make out the several project monthly cost reports, Form 7-834 for the information of project employees, and principal feature cost report, Form 7-835 (in triplicate) for the Director's office.

COUPONS, UNUSED, REDEMPTION OF.

When employees are leaving the service and present unused coupons for redemption, voucher Form 7-430 and memorandum copy Form 7-431 should be used for recording the transaction. The coupons surrendered by the individuals should be attached to the voucher and appropriate memorandum made to identify the coupons with the record on the voucher. This voucher requires certification by the payee. In other respects it is similar to a payroll voucher. Coupons not attached to the book and books presented by persons other than those to whom issued must not be redeemed.

DEMURRAGE, SWITCHING CHARGES, ETC., VOUCHERS FOR.

When it becomes necessary for the special fiscal agent to make payment to railroads for demurrage, switching charges, or other special services, the voucher upon which payment is made should contain a reference to the number of the bill of lading upon which the regular freight charges are to be paid. The voucher should also supply such other information as car number, date of arrival at destination and date of release of the car, as will enable the Auditor to verify the account. Wherever possible the bill of lading should be held until the car is released, or until notations can be made thereon covering the special service rendered so that settlement can be made with the railroad on the same account which carries the freight charges, thus taking care of the entire transaction at one time. If the railroad agent demands the surrender of the bill of lading before the information can be placed thereon, and payment for such special service is made upon a separate voucher, a letter should be addressed

to the transportation agent at once giving him full reference to the voucher, to the amount of the payment made and the reasons therefor, so that it may be incorporated with the claim, and serve as a cross reference to the two payments when the papers reach the Auditor's office.

DEPARTMENTS, BUREAUS OR OFFICES, PURCHASES FROM AND SALES TO.

By Treasury circular of October 1, 1901, the rule is established that no payments can be made from one appropriation to another by special fiscal agents, but that all such transfers must be made by an auditor of the Treasury Department upon an account properly stated and submitted to him. For this purpose Form 7-464 has been prepared for use in making collections through the Treasury Department from other departments, bureaus and offices. For sales made or services performed for other Government offices, the claim should be prepared in the same form as the regular collection voucher with sufficient memorandum copies to give each project interested a copy, one for the files of the Director and one original claim for the bureau or office against which the charge is made. This collection claim should be certified by the local officers of the Reclamation Service and by the local representative of the department, bureau or office receiving the supplies or services and should then be forwarded to the Director for approval. It will then be transmitted to the department, bureau or office to be charged and when approved will be forwarded to the proper auditor for settlement. Special fiscal agents must not make payment to other Governmental offices for claims against the Reclamation Service. This also applies even though the appropriations affected are for the same department, bureau or office.

DESERT-LAND ENTRIES, UNDER RECLAMATION PROJECTS, FINAL PROOFS ON.

For instructions see circular of the General Land Office and Reclamation Service, approved February 6, 1913, as amended to date.

DESIGNS.

Designs available, par. 2.

Form of computation sheets, par. 5.

Standard designs and precedents, par. 3.

Stress computation sheets, par. 4.

Use of standard designs, par. 1.

1. **Use of standard designs.**—Standard designs for nearly all minor irrigation structures have been issued in letter-size sheets. In the standardization of these structures it has been the intention to secure designs comprehensive enough to be applicable to all of the climatic and topographic conditions of the irrigation territory of the Service and for this reason dimensions and quantities have been tabulated for a large variety of conditions. The standard designs will therefore be adaptable to the conditions existing on any of the irrigation projects and for the sake of economy should be generally used. Where modifications are required to adapt the standard structures to existing conditions, these modifications should be carefully made. In exceptional cases conditions may require the preparation of special designs.

2. **Designs available.**—There are available for distribution standard designs for the following structures: Highway bridge abutments, highway bridges, buildings, drainage culverts, wooden drops, concrete flumes, wooden flumes, cast-iron gates, turnouts, reinforced concrete retaining walls and concrete spillways.

3. **Standard designs and precedents.**—In case of the use of standard designs and precedents without entering into a re-analysis of stresses, full information should accompany the plans regarding the source of the design and the location and description of the precedent structure, with references to any discussions thereof that may be known.

4. **Stress computation sheets.**—It is desirable to preserve a complete record of the engineering elements of each project, such as estimated cost, actual cost, specifications, plans and stress analyses of structures. Stress diagrams and computation sheets need not accompany the plans submitted to the Director for approval except in the case of structures of exceptional importance or unusual design. Although the methods of computation and compilation are not limited, information concerning the nature, dimensions,

loadings and stresses of the members of structures should be collected into systematic form under appropriate headings so that it may be intelligently followed with a minimum expenditure of time, and should then be filed in the project office as part of the history of the structure to which it pertains. The unit working stresses used in the computations should invariably be stated on the computation sheets.

5. **Form of computation sheets.**—All computations should be made on sheets of regular letter size for convenience in filing and so that the data may be collected and bound in a volume. In case of revision of computations do not destroy the old sheets but mark them “superseded” and give references to the revised computations.

DISCOUNT FOR CASH PAYMENT.

The advantage of discounts for prompt payment should not be overlooked, and if by prompt action in the payment of accounts, a saving can be had by reason of cash discount, employees should be alert to make such savings. In all cases, prompt payment should be made, since it improves the attitude of merchants toward the Service, resulting in better service, favorable prices and sharper competition. Discounts for prompt payments should be solicited upon all requests for proposals by inserting in a prominent place, on Form 7-704 (advertisement), the following: “State terms of discount for prompt payment,” or the local trade expression conveying the same meaning. Where bidders fail to note any discount the lowest bidder should be asked, before advising him of the acceptance of his bid, if he will grant a discount for prompt payment. The period is usually counted from the date of the invoice, but, if desirable, the request for discount may ask for rate of discount for “payment within days after receipt of invoice in project office.” If goods are shipped f.o.b cars at shipping point, they become Government property upon acceptance of shipment by the transportation company and the signing of bill of lading. If necessary to secure discount, payment may be made to the merchant upon receipt of signed bill of lading. Gummed slips of red paper bearing the word “Discount” can be had upon requisition on the Director’s office. These should be attached to any invoice upon receipt in the office, which contains a provision for cash discount. All employees should be informed of the significance of invoices marked in this

manner, and it should be their duty to expedite their handling until payment by the special fiscal agent. The terms of a discount offer should be incorporated in the purchase order or contract. The discount should be computed on the gross amount of the purchase.

DRAINAGE, COST OF, WHEN CHARGEABLE TO BUILDING.

Such drainage as is obviously necessary during the construction period should be carried out and charged to the building cost of the project, but such drainage work as may not be thus obviously necessary and carried out is properly charged to operation and maintenance when the expense is incurred.

DRAINAGE ENGINEERING.

The engineer in charge of drainage is charged with the duties of making studies of drainage conditions on all projects and of either supervising the preparation or of attaching approval to plans for drainage works.

It is expected that the making of surveys and collecting data for the planning of drainage works will, in so far as possible, be done by the field offices in accordance with plans suggested by the engineer in charge of drainage; also that the actual construction of drainage works will be done by the field offices.

Where there is an apparent need for drainage, the supervising engineer should call it to the attention of the Director, sending copy of his letter to the engineer in charge of drainage, in order that the work of preparing plans may be taken up. Copies of reports and correspondence from the field to the Washington office relating to drainage should be sent to the engineer in charge of drainage. Likewise copies of reports and correspondence from the engineer in charge of drainage to the Washington office should be sent to the supervising engineers and project managers interested.

DRAWINGS, MAPS, PRINTS, ETC.

Construction plans, par. 2

General rules for preparing drawings, par. 8.

Lettering, par. 5.

Maps, drawings, etc., par. 9.

Miniature drawings, par. 4.

Reproduction in colors, par. 7.

Size of maps and drawings, par. 3.

Symbols, par. 6.

Transmission and reproduction, par. 1.

1. **Transmission and reproduction.**—On completion at the local offices, maps and drawings of a permanent character, such as plane table sheets of canal, reservoir, dam site and irrigable land surveys, final designs for structures, etc., should be immediately sent to the Director's office, where they will be recorded, and photographed or otherwise reproduced if copies are required. The originals will be returned to the local offices, and paper negatives thereof will be filed in the Director's office, from which prints can be made and supplied as they are needed. If preferred, however, the originals will be retained in the Director's office, and paper negatives or prints sent to the local offices. It is an imperative requirement that final plans of all structures as actually built be filed in the project office. It is also essential that a complete set of drawings for each of the more important structures as actually constructed or under construction be on file in the Director's office. Drawings of minor structures or equipment of unusual type, and a few drawings representative of the standard designs for secondary structures used on each project are also desired. Care should be used in sending these drawings to include all essential details of structures while at the same time avoiding cumbering the Washington office files with large working drawings which deal with details of construction not necessary in a general consideration of the plans.

2. **Construction plans.**—Plans for construction work submitted to the Director should be definite, consistent and complete. They should show in general the forms of structures, their dimensions, hydraulic functions, the materials of which they are to be constructed, the character, so far as practicable, of the foundations upon which they are to rest and the purposes for which they are designed. Sufficient detailed information relating to these points should be incorporated in the drawings to enable any competent engineer to determine therefrom the loadings and stresses of the members of the structures, and the plans should be accompanied by a statement of the peculiar local conditions, if any, governing choice of design. The plans for contract work should be trans-

mitted to the Director at the time of sending the specifications, as the time required for reviewing and reproducing the plans is about the same as that required for reviewing and printing the specifications. If the construction is to be accomplished by Government forces, the plans should accompany the request for authority for such work. In extended operations of this character outline plans may be submitted at first, to be followed later by complete plans as they are worked out. All important drawings should be approved by the project and supervising engineers and if possible by the Chief Engineer, or if considered by a board of engineers they should bear the signatures of the members of the board.

3. Size of maps and drawings.—For uniformity and convenience of filing it is desirable that drawings should conform to the following dimensions:

Border Line.	Trimming Line.
7 x 9½	8 x 10½
9½ x 14	10½ x 15
13½ x 19½	15 x 21
19 x 28	21 x 30
28 x 40	30 x 42

These sizes are based on the standard letter sheet with slight variation in the multiple sizes to promote economy in the cutting of drawing material. Published maps, drawings and plans accompanying printed specifications are as far as possible issued with a uniform page height of 10½ inches with 9½ inches between border lines. Contract drawings intended for publication are generally drawn for one-half reduction and should not exceed 19 inches from top to bottom border line. The usual width or horizontal dimension is 28 inches, but when necessary this may be diminished or increased to not less than 14 inches nor more than 70 inches. Drawings may also be prepared with other reductions in view, such as one-third or one-fourth, but the point should always be considered that when reduced the vertical dimension will be 9½ inches and the horizontal not less than 7 nor more than 35 inches between border lines. Drawings should be so prepared that when reduced they will be on a convenient scale.

4. Miniature drawings.—Whenever plans and detail drawings are made of any large or important structure, machine, or other

device, a set of miniature drawings should be prepared on one or more sheets of standard letter size, namely 8 by 10½ inches. These drawings should contain as few lines, letters or symbols as possible and yet show the essential features of the structure or machinery and the relation of these one to another. The necessity for these drawings arises from the fact that it is impossible for the Director or others in the Washington office to take the time to become familiar with all the large drawings or to explain them at times of emergency to busy public men. On the other hand, it is absolutely essential that the general features of the work be made clear instantly to persons who are seeking information. The title of the "miniature" should refer to the large scale drawing from which it is reduced in such way as to insure identification. It should be transmitted with a concise letter of explanation and attached to the letter in such way that the whole can be placed in the letter file for quick reference. The "miniature" drawings should be reproduced in such quantity, by blue printing or other process, that they can be used freely in each monthly report and in each letter describing general conditions, the portion of the work under discussion being indicated by colored pencil on the drawing; for example, if during the month certain work has been executed on a certain part of the project, this should be indicated by a stroke of a red pencil, or if in a given machine a defect has been noted this part should be similarly shown. The use of these "miniature" drawings does not do away with the necessity of supplying the Washington office with copies of important larger drawings.

5. Lettering.

(a) STRUCTURAL DRAWINGS.

GOTHIC ITALIC lettering should be used on all structural and mechanical drawings. Capitals for special emphasis and titles; lower case for general description and notes.

GOTHIC CAPITALS are used for titles on published drawings.

(b) MAPS.

ROMAN CAPITALS are used for map titles and for names of states, counties, townships, reservations, capitals, cities and all civil divisions.

Lower Case Roman is used for towns, villages, settlements, etc.

ITALIC CAPITALS are used for large lakes and rivers.

Lower case italics are used for all other drainage such as creeks, small lakes and streams.

GOTHIC ITALIC CAPITALS are used for canals, reservoirs, railroads and other public works.

GOTHIC CAPITALS are used for topographic features such as mountains, canyons, mesas, etc.

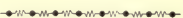
Lettering on drawings should be placed to be read from the bottom or the right side of the drawing. Lettering done by means of type is more economical than the ordinary draftsman's work and gives better results in reproduced drawings. As the Director's office has a complete equipment for lettering by this method, it is recommended that the lettering on drawings intended for reproduction in the Washington office be indicated plainly by pencil only.

6. **Symbols.**—The symbols shown on opposite page represent irrigation structures commonly encountered in drafting room practice. Other symbols used for map work are shown on sheets published by the U. S. Geological Survey, designated as "Conventional Signs Adopted by the U. S. Geographic Board"; and "Lettering and Conventional Signs." These sheets may be obtained through the Director's office.

7. **Reproduction in colors.**—Reproduction in colors can be readily made when the color distinction adds to the utility of the finished map or drawing. No special provision need be made on the originals when color distinctions are required, except that the appropriate colors may be used.

8. **General rules for preparing drawings.**—(a) Graphic or bar scales should always be shown on drawings which are to be reduced. (b) In preparing drawings for reduction the draftsman should constantly bear in mind that the weight of lines and size of lettering will be reduced in the same ratio as the dimensions of the drawing. (c) Space should be left in the lower right hand corner of each drawing for a title of suitable size for reduction. For one-half reduction this space should be about 3 inches by 6 inches. Titles of drawings should show the name of the project, subject of drawing and date, and sheet number, if belonging to a set,

CONVENTIONAL SIGNS FOR IRRIGATION STRUCTURES

DAM	
DIVERSION DAM OR WEIR	
HEADWORKS	
TUNNEL	
BRIDGE	
SPILLWAY	
DRAINAGE CULVERT UNDER CANAL	
BOX OR PIPE CULVERT UNDER ROAD	
FLUME	
CHECK OR DROP	
SIPHON OR COVERED CONDUIT	
SLUICeway	
TURNOUT	
TELEPHONES	
TELEPHONE LINE	
TRANSMISSION LINE	

special prominence being given to the main subject of the drawing. In the title or in the lower left-hand corner of the drawing the following notation should be placed on three separate lines: "Designed by, drawn by, checked by The drawing should also bear the project office file number. On published contract drawings, this title will be replaced by standard titles without injury to the original. (d) Vertical sections and elevations taken across a stream or canal should be shown looking down stream. Stationing of profiles should increase from left to right and should increase down stream for irrigation canals and upstream for drainage ditches. (e) Maps should show the direction of the meridian and all legal subdivisions or coordinate lines should be referred to fixed and readily identified points as section or quarter-section corners. (f) Drawings for reproduction may be made on tracing cloth, Strathmore board, good white paper, profile paper, cross-section paper, etc. Superfluous lines on profile and cross-section paper can be eliminated in reproduction.

9. Maps, drawings, etc.—As far as practicable all general information, maps, drawings, should be printed in the annual reports or other publications of the Service. Published maps, farm unit plats, etc., shall be disposed of at the estimated cost of printing and handling, as determined by the Director of the Reclamation Service. All finished maps and profiles which are not published and which show physical conditions may be reproduced and photographed and copies disposed of to all persons who desire them at the estimated cost of production and handling, as determined by the Director.

EIGHT-HOUR LAW.

Act of June 19, 1912, par. 3.

Determination of extraordinary emergency, par. 2.

Law, par. 1.

Payment for excess services, par. 5.

Reports of violations, par. 4.

(See also CONTRACTS, PAR. 52.)

1. Law.—See act of August 1, 1892 (27 Stat. L., 340), page 526. The Attorney General of the United States has held that

the provisions of the said act apply to work under the Reclamation Act, Section 4, of which provides that:

In all construction work eight hours shall constitute a day's work.

2. Determination of extraordinary emergency.—To the engineer or manager in charge, subject to review by his superior officers, will be entrusted the discretion in determining the existence of an extraordinary emergency requiring work in excess of eight hours per day. This is limited to persons employed and paid by the United States. Extraordinary emergency is not defined by the statutes, but depends wholly upon the facts of each particular case. However, the following has been given as a definition:

An extraordinary emergency is the sudden, unexpected happening of something not of the usual, customary or regular kind, demanding prompt action to avert imminent danger to life, limb, health or property; the possibility of either is not enough. The peril must be sudden, unusual, imminent and actual in order to constitute an extraordinary emergency.

The fact that certain logs on an Indian reservation may be rapidly decreasing in value because of deterioration and decay and that their further deterioration and the consequent financial loss to the Indians can be prevented only by overtime labor in immediately manufacturing them into lumber does not constitute an "extraordinary emergency" within the meaning of the act of August 1, 1892, forbidding more than eight hours of work per day by laborers employed by the Government except in cases of extraordinary emergency. (July 14, 1908; 37 L. D., 32.)

3. Act of June 19, 1912.—The Act of Congress approved June 19, 1912 (37 Stat., 137), printed on page 526, requires that every contract made on behalf of the United States or any Territory or the District of Columbia, which may require or involve the employment of laborers or mechanics shall contain a provision prohibiting employment of any laborer or mechanic for more than eight hours in any one calendar day upon such work, and providing a penalty for each violation of such provision. Therefore in all

contracts within the scope of the act, the following provision should be inserted:

No laborer or mechanic doing any part of the work, contemplated by this contract, in the employ of the contractor or any sub-contractor contracting for any part of said work contemplated, shall be required or permitted to work more than eight hours in any one calendar day upon such work. For each violation of the foregoing provision the contractor shall be subject to a penalty of five dollars for each laborer or mechanic for every calendar day in which he shall be required or permitted to labor more than eight hours upon said work. The amount of such penalties will be withheld for the use and benefit of the United States from any payments to be made under this contract.

In connection with this Act see Comptroller's decision Aug. 19, 1912. See also opinion of the Attorney General, January 22, 1913.

4. Reports of violations.—Executive Order dated September 19, 1906, makes the following requirements regarding reports of violations of the eight-hour law:

I. All Departments of the Government under the supervision of which public works are being constructed are hereby directed to notify the representatives stationed at such public works to report at once to their respective Departments all cases in which contractors or sub-contractors on works now under construction have required or permitted laborers or mechanics in their employ to work over eight hours in any one calendar day.

II. All Government representatives in charge of construction of public works are further directed that it is part of their duty to report to their respective Departments each and every case in which laborers or mechanics are required or permitted to work over eight hours a day on the works under supervision of such Government representatives. Wherever reports showing work in excess of eight hours a day are received by any Department they are to be referred to the Department of Justice for appropriate action.

III. All Departments of the Government under the supervision of which public works are being constructed by contract are further directed to have their respective legal officers prepare and forward to the President a list of such statutes and executive orders as have a direct bearing on contracts for the construction of public works, and with which bidders on such works should be made acquainted.

The Attorney-General has construed the eight-hour law to refer to eight hours of effective labor which may be performed continuously or at different times during the twenty-four hours so long as the total of eight hours in any one calendar day is not exceeded.

The Attorney-General of the United States has held that the engineers are responsible for infringements of the eight-hour law by contractors or sub-contractors to the extent of requiring observance and reporting violations of the law.

To insure uniformity in the reports of violations transmitted to the Department in pursuance of the Executive Order of September 19, 1906, all such reports should be forwarded each month by supervising engineers and project managers to the Director in the form of a brief letter of transmittal accompanied by a list *in duplicate* prepared in the following form:

State of		Project.	
Name of contractor			
Name of sub-contractor (if any)			
No. of em- ployees.	Class. (Whether fore- man, laborer, etc.).	No. of days employed in the month.	No. of hours of labor per day.

In every case in which labor in excess of eight hours in any calendar day is required or permitted full record should be kept of the same and of all circumstances, with the names of persons who can give testimony as to the facts in order that the engineer may be able to establish the existence of an extraordinary emergency in the event of prosecution under the provisions of the eight-hour law.

5. Payment for excess services.—All vouchers, sub-vouchers, or claims for payments to mechanics or laborers for services in excess of eight hours in any calendar day must bear evidence of the extraordinary emergency necessitating such extra time in the following form:

I certify that the labor of the mechanics and laborers to whom payments are made for services in excess of eight hours per day was required by an extraordinary emergency within the meaning of the act of August 1, 1892 (27 Stat. L., 340).

Such certificate must be signed by engineer or manager in charge.

ELECTRICAL AND MECHANICAL ENGINEERING.

The chief electrical engineer is charged with the design, installation and operation of all important power and pumping plants of the Reclamation Service. The relation of the electrical and mechanical department to the civil engineering department is analogous to the relation of the legal department to the same. The design of all important permanent installations for power or pumping will be prepared by the electrical and mechanical department upon data furnished by the various supervising engineers in writing or collected by the electrical engineers on the ground. Engineers in charge of installation or operation of power and pumping plants will make monthly reports to the supervising engineers, copies of such reports being sent simultaneously also to the chief electrical engineer or his representative. On all technical matters, they will report directly and promptly to the chief electrical engineer, sending copies to the supervising engineer, who will exercise administrative authority over all matters in his district. The chief electrical engineer will issue all necessary technical instructions to such employees and furnish copies of same to the supervising engineer. In the selection of personnel, appointment to specific duties and compensation and in all important matters connected with power development, supervising engineers are expected to obtain and follow the advice of the chief electrical engineer. In case the chief electrical engineer and the supervising engineer are unable to reach an agreement upon any matter, the points of disagreement shall be referred to the Director for settlement before action is taken by either.

EMERGENCY QUOTATION.

Where a public exigency exists requiring immediate delivery or performance which will not permit of the time necessary for advertising, the requirement of advertising may be omitted but in all such cases a quotation should be secured from the merchant before placing the order. This may be done by presenting a written request to him describing the articles wanted, quantity, unit of measure, etc., and requesting him to note thereon the price to be charged and signing same. Such quotation may also be secured over the telephone and record made of same on the emergency quotation form.

It will seldom be necessary to resort to this practice, however, as even in the case of an apparent exigency quotations can usually be called for at short notice and full advertising secured. (*See also* ADVERTISEMENTS AND BIDS; COMPETITION; PURCHASING.)

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- Absence at beginning of year, par. 99.
- Absence for promotion examinations, par. 86.
- Accrued leave allowed on separation, par. 83.
- Allowance of leave confined to current year, par. 84.
- Annual leave, application in advance for, par. 87.
- Application form for leave of absence, par. 80.
- Appointments, date of effect of, par. 16.
- Appointments, kinds of, par. 14.
- Appointments, nature of, par. 13.
- Appointments, par. 12.
- Appointments, registered positions, par. 56.
- Availability for transfer, par. 28.
- Boards of examiners, par. 47.
- Changes in status, par. 57.
- Court proceedings, par. 71.
- Date of effect of resignation, par. 34.
- Death, par. 38.
- Deduction from annual and sick leave, par. 101.
- Deduction for excess leave, par. 100.
- Designation on payroll, par. 17.
- Dismissals, par. 37.
- Division of field by civil service districts, par. 61.
- Duties of boards of examiners, par. 48.
- Educational positions, filled by the Secretary and engineers in charge, par. 2.
- Eligibility, par. 7.
- Eligibility for appointment in other districts, par. 55.
- Emergency employment, par. 9.
- Extended periods of leave not permitted, par. 98.
- Extension of temporary appointment, par. 70.
- Families in camp, par. 77.
- Field clerks, Civil Service Commission's minute covering, par. 41.

- Field clerks, designation and status of, par. 40.
- Field clerks, emergency employment of, par. 45.
- Field clerks, examinations for, par. 39.
- Field clerks, reports of changes among, par. 44.
- Field clerks, selection of, par. 42.
- Filling of field vacancies in clerical positions, par. 62.
- Forms to be used, par. 59.
- Furloughs, par. 27.
- Gifts or favors not to be accepted by, par. 107.
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- Half day granted, not less than, par. 92.
- Half holiday ending leave, par. 103.
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- Job employment, par. 10.
- Land ownership by employees, par. 73.
- Leave of absence, pars. 78-105.
- Leave of absence, authority for, par. 78.
- Leave of absence, authority to grant, par. 81.
- Leave revocable, par. 82.
- Leave without pay, applications for, par. 97.
- Methods of certification, par. 42.
- Modifying annual to sick leave, par. 96.
- Nature of duties and period of job employment, par. 69.
- New employees, requests for, par. 8.
- New, temporary, and per diem employees, par. 79.
- Non-educational employees, annual leave for, par. 88.
- Non-educational positions, par. 3.
- Non-educational positions, applications for, par. 46.
- Oaths of office, par. 15.
- Outside influence, par. 20.
- Penalties for deception, par. 95.
- Penalty for absence without leave, par. 105.
- Personal services, par. 26.
- Physician's certificate, par. 89.
- Preference for appointment, section 1754, Revised Statutes, par. 54.
- Private work, par. 106.
- Probational appointments, par. 18.

- Professional treatment, par. 93.
- Promotion, basis of, par. 19.
- Promotion, importunities for, par. 21.
- Purchases from employees, par. 74.
- Quarantine, par. 91.
- Quarters, lease of, par. 104.
- Railroad fares, paying of, par. 5.
- Rating examination papers, methods of, par. 50.
- Records of employees for use in case of mishaps, par. 76.
- Reductions, par. 23.
- Registers of eligibles, par. 53.
- Reports of changes, par. 60.
- Reports of local civil service boards, par. 43.
- Requirements preliminary to the acceptance of a resignation,
par. 31.
- Resignations, procedure in submitting, par. 30.
- Resigning to enter service of contractor, par. 33.
- Review of papers by Civil Service Commission, par. 51.
- Responsibility of boards, par. 52.
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- Sale of Government property to employees, par. 75.
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- State and municipal offices, holding of, par. 25.
- Sundays and holidays, annual leave, par. 85.
- Sundays and holidays included, par. 102.
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- Sunday between sick leave and leave without pay, par. 104.
- Supplementary statements relating to resignations, par. 32.
- Temporary appointment for job employment, par. 68.
- Temporary appointment from register pending full certification,
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- Temporary appointment, furnishing lists of eligibles for, par. 64.
- Temporary appointment pending establishment of register and cer-
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- Temporary appointment pending permanent appointment, par. 65.
- Temporary appointment, requests for authority for, par. 63
- Temporary employment, par. 58.
- Terms of employment, par. 11.
- Transfers to the Service, par. 36.

Transfers from the Service, par. 35.

Transfers, method of making, par. 24.

Unclassified positions, par. 4.

Vacancies in board membership, par. 49.

(See also RENTAL OF COTTAGES, ROOMS, ETC., TO EMPLOYEES).

1. **General classification of positions.**—Under the provisions of the Civil Service Act of January 16, 1883, all appointees or employees are divided into two classes, namely, classified and unclassified. The classified service includes all positions above the grade of laborer and is further divided into (1) educational positions, filled by the Secretary from certifications by the Civil Service Commission, (2) educational positions (comprising field clerks) filled by the officers in charge from certifications by the district secretaries of the Civil Service Commission, and (3) non-educational positions filled by the officers in charge in the field service from eligible registers established by local civil service boards. Positions in the classified service are obtained only through passing suitable entrance examinations held by the Civil Service Commission.

2. **Educational positions.** (a) *Filled by the Secretary.*—Educational positions filled by the Secretary include all those requiring by their nature educational tests given by the Civil Service Commission. They comprise technical and all purely clerical positions, except those of field clerk, and include engineer, assistant engineer, junior engineer, draftsman, computer, examiner, accountant, bookkeeper, clerk (including senior, junior, and under clerk), stenographer and typewriter. (b) *Filled by officers in charge.*—Educational positions filled by officers in charge include those for which examinations are given by the Civil Service Commission and registers maintained by the district civil service offices. They comprise the minor clerical positions in the field service, the employees being known as field clerks.

3. **Non-educational positions.**—Non-educational positions, formerly known as registered positions, include all those requiring by their nature only non-educational tests to show the fitness of the applicants for the positions. They consist of such positions as superintendents of construction, irrigation, or grading; corral boss; inspector, including inspectors of earthwork, masonry, concrete, etc.; foreman, including master laborers, master workmen and mas-

ter carpenters (not subordinates); transitman, levelman, rodman and chainman; recorder and receiver of material, including property or store clerk, timekeeper, toolkeeper, steward, storekeeper, etc.; all positions requiring special duties, such as cement tester, concrete finisher, cranesman, dam and headgate tender, deputy inspector, dredge engineer, ditch rider, electrical assistant, engineman, gate tender, helper, janitor, line rider, powder man, rigger, skilled laborer, steward, trackman, truckman, watchman, etc.

4. Unclassified positions.—Unclassified positions are those not requiring by their nature tests of any kind prior to employment indicating fitness therefor. They are of a temporary character and consist of such positions as apprentice, axman, baker, cook, cook's helper, boatman, derrickman, drillman, driver, hostler, teamster, waiter, etc. Form 7-808 is memorandum contract of employment in unclassified positions. Laborers are not engaged through the Washington office, but are employed by the local engineers in charge of the work, who are held strictly responsible for the character of the men and the services rendered and for the observance of the rules and regulations governing such employment. All contracts of employment must be reduced to writing, stating in explicit terms all the essential conditions of payment. Oral modifications of terms of employment are prohibited. Contracts for labor or memoranda of employment of persons for periods of less than a month should clearly state that payment will be made only for the time actually employed. The omission of this may lead to misunderstanding with reference to payment for holidays or other times when labor has not been actually performed.

5. Railroad fares, paying of.—The Comptroller's decision of August 14, 1907, holds that under the provisions of the Reclamation Act the Secretary is authorized to incorporate into contracts of employment of laborers and mechanics as a part of the consideration for the services to be rendered thereunder a provision for the payment of the expenses of transportation of such employees from the places of their entering into contract to the place where their services are to be rendered. (Citing 1 Comp., Dec. 106; 4 id. 632; 5 id. 663).

6. Hours of work.—Supervising and project officers will determine the number of hours of work per day in the field and in project offices for classified employees, but not less than seven

hours shall constitute a day's work. Longer hours will be expected for field duty, and whenever the exigencies of the work demand it indefinite time will be required of all regular employees above the grade of laborer and mechanic. Employees must be punctual in attendance and faithful in the performance of duty. For laborers and mechanics eight hours of labor constitutes a day's work by law. All employees of the Service are required to give their best work and are not permitted to do outside professional work.

7. Eligibility for appointment.—Persons in educational positions are appointed by the Secretary, either from lists certified by the Civil Service Commission, by transfer from another branch of the civil service, by reinstatement, or under the provisions of Schedule A (Civil Service Act, Rules and Executive Orders).

8. New employees, requests for.—If a project manager requires the services of an additional employee for an educational position requiring the Secretary's appointment, he should make requisition on the supervising engineer for a person having the necessary qualifications. If the supervising engineer finds no one in his division available for assignment he should make requisition on the Director for a suitable employee, if for a technical position, and on the District Secretary of the Civil Service Commission, if for a clerical position (in accordance with the method as hereinafter outlined), stating specifically the character of the work to be performed; the place and probable duration of the work; the proposed salary with suggested maximum and minimum limits; the sex, educational requirements and qualifications desired; required experience, stating mechanical and technical features in detail; importance of securing employees from the State in which the project is located; and all other facts necessary to secure intelligent action on the request. If the requisition is for a technical employee and is approved by the Director, he will immediately transmit to the Civil Service Commission a request for prompt certification of qualified eligibles, providing no one in the Service is available for assignment. The employment of relatives is to be discouraged, and unless the names are selected by the regulation method from a register of eligibles in which the employer has had no influence in the selection, it should not be permitted except in the cases of common laborers. Section 9, of the Civil Service Act, provides that whenever there are already two or more members of a family in the

public service in the grades covered by this act, no other member of such family shall be eligible to appointment to any of said grades.

9. **Emergency employment.**—In urgent cases when time does not permit an appointment through certification from the Civil Service Commission a vacancy in an educational position may be filled by the responsible engineer in charge by temporary employment of anyone possessing the necessary qualifications. Such temporary employment shall not continue for a greater length of time than may be necessary to secure certification and selection of a suitable person from the civil service register, and in no case shall such temporary employment extend beyond thirty days from receipt by the appointing officer of the Commission's certificate without prior approval of the Commission; *provided, however*, that in cases where a competent person will not accept immediate employment continuing for a short time, then the employment may be for such reasonable minimum time as will secure the necessary services. A special report of the employment should be immediately made to the Director. Engineers are authorized, after having reported a temporary employment and having requested certification of eligibles for the position, to continue the temporary employment, if necessary, until action is taken on the request or until special instructions are received.

10. **Job employment.**—In connection with a position of short duration, that is, when a person with particular qualifications is desired for some short job, after which his services will not be needed, the following general authority issued by the Commission (Rule VIII, Section 4, Civil Service Act, Rules and Executive Orders, p. 37) is to be noted:

In all outside services or offices, for positions for which registers are not maintained by local boards but for which certification is issued direct from the Commission, where a special work or job will be completed in thirty days or less, general authority to constitute the prior consent of the Commission is given for temporary appointment, but such appointments must be reported by letter to the Commission when made.

Before effecting appointments under this authority the registers of eligibles maintained by the Commission's district secretaries and the local boards of the Service must be considered.

11. Terms of employment.—The compensation of Secretary's appointees is fixed in the certificates of appointment. In general newly appointed employees will be required to report at the place of assignment at their own expense. In exceptional cases, however, railroad fares from the initial point of travel to the place of assignment will be allowed, particularly to newly appointed technical employees. (For information relative to laborers and mechanics, see par. 5.)

12. Appointments.—Appointments to educational positions filled by the Secretary will be made upon the recommendation of the Director, acting on appropriate requests, and certificates thereof will be issued to the employees. In the case of failure of the Civil Service Commission to certify eligibles for an educational position and subsequently temporary employment therein is made of a qualified person with the approval of the Civil Service Commission the appointment of such person should be immediately requested. In the case of emergency employment in an educational position likely to last for some months or of uncertain duration, an appointment should be immediately requested.

13. Appointments, nature of.—Appointments can be altered or rescinded only by the Secretary. They fix the appointees' compensation, which cannot be indirectly increased by perquisites of any kind without specific authority.

14. Appointments, kinds of.—Appointments may be divided into classes as follows: Probational, absolute, promotional, reductive and temporary.

15. Oaths of office.—An oath of office is required by law in connection with each appointment and its execution shows formal acceptance of the appointment. A separate oath of office is required in connection with each new appointment, whether probational, promotional, reductive or temporary. No oath is required where a probational appointment is made absolute at the same rate of pay, or upon extension of a temporary appointment. Oaths of office should be executed promptly and in every case prior to the first payment of salary under the related appointment, and should be mailed to the Director as soon as executed.

16. Appointment, date of effect of.—The date of effect of an appointment is the date of record of the appointee's entrance upon duty in the position to which he is appointed. The date of execution

of the oath of office has no effect on the date of effect of the related appointment. In nearly all except probational appointments the date of effect is fixed in the appointment and cannot be changed except by the Secretary. In the case of a probational or other appointment where the date of effect is not fixed by the Secretary a definite date of effect must be established and reported to the Director. This date of effect in the case of a probational appointee should be the first day of service unless this date precedes the date of appointment, in which case the date of appointment becomes the date of effect. In returning oaths of office to the Director in cases where the date of effect of the related appointment is not fixed in the appointment, this date and the signature of an official cognizant of the facts in the case should be endorsed on the oath.

17. Designation on payroll.—Beginning on the date of effect, the appointee should be carried on the payroll under the exact designation and rate of pay named in the appointment. If the appointee's services are urgently required, he may be employed a few days prior to the issue of the appointment. In such case he should be carried on the payroll under the designation of field assistant for the period so employed, and report made to the Director.

18. Probational appointments.—When a person is first appointed to other than a temporary position, he is given a probational appointment for six months, at the end of which time it automatically becomes absolute if the employee's services have been satisfactory. The probational period begins with the date of effect of the appointment. If a probationer's services have been unsatisfactory his connection with the Department is terminated at the expiration of the probational period by the issuance of a notice by the Secretary upon the recommendation of the Director.

Paragraph (c) of section 1 of Civil Service Rule VII, relative to probational appointments, was amended December 9, 1911, to read as follows:

The person selected for appointment shall be duly notified by the appointing officer, and upon accepting and reporting for duty shall receive from such officer a certificate of appointment. The first six months under this appointment shall be a probationary period; but the Commission and the Department concerned, may, by regulation, fix the probationary period at one year for any special positions. If, and

when, after full and fair trial, during this period, the conduct or capacity of the probationer be not satisfactory to the appointing officer, the probationer shall be so notified in writing, with a full statement of reasons, and this notice shall terminate his service. His retention in the service beyond the probationary period confirms his absolute appointment. See Amendment

19. Promotion, basis of.—Promotions are made on the basis of ability shown in the work of an employee and upon evidence of his competence to carry on larger affairs. Every effort should be made to test the capacity of a man and to give him an opportunity for improvement. Recommendations for merited promotion should be made from time to time by the responsible officers in charge as they become acquainted with the ability displayed by each man. In recommending promotion of employees the policy of the Service, regarding smaller and more frequent increases in salary, should be followed whenever practicable. These recommendations are considered by a personnel committee and recommendations are made by it in accordance with the personal knowledge of its members and the facts presented. Recommendations made by any official for promotion of subordinates should be made to the next higher officer. Promotional appointments are issued by the Secretary.

20. Outside influence.—Recommendations for promotion from persons outside the Service are expressly forbidden, as shown by Section 3, of Civil Service Rule XI, as follows:

No recommendation for the promotion of a classified employee shall be considered by any officer concerned in making promotions, unless it be made by the person under whose supervision such employee has served; and such recommendation by any other person, if made with the knowledge and consent of the employee, shall be sufficient cause for debarring him from the promotion proposed, and a repetition of the offense shall be sufficient cause for removing him from the service.

21. Promotion, importunities for.—Importunities for promotion are strictly prohibited. All violations of the above order shall be reported. The supervising officers are thoroughly informed and competent to judge of the qualifications of those under their direction, and will endeavor to do justice in all cases. It is not to be understood that employees are forbidden to appeal to the Secretary on the ground of unjust discrimination against them or to

report unfair or improper treatment. Such an appeal, however, shall be in writing, shall state explicitly some substantial ground of complaint and shall be forwarded through the Director.

22. **Salary grades.**—Officers making recommendations for appointments or promotions will, whenever practicable, conform to the following schedule recommended by the Committee on Departmental Methods and accepted by the Secretary. (See footnote):

	Per annum	Per month	Per diem	
Junior Engineer..	\$900	\$75	\$2.50	Under Clerk
	960	80	2.67	
	1020	85	2.83	
	1080	90	3.00	
	1140	95	3.17	
	1200	100	3.33	Junior Clerk
	1260	105	3.50	
	1320	110	3.67	
	1380	115	3.83	
	1440	120	4.00	
Assistant Engineer	1500	125	4.17	Clerk
	1560	130	4.33	
	1680	140	4.67	
	1800	150	5.00	Senior Clerk
	1920	160	5.33	
	2100	175	5.83	
	2280	190	6.33	
	2400	200	6.67	
Engineer.....	2520	210	7.00	
	2700	225	7.50	
	3000	250	8.33	
	3300	275	9.17	
	3600	300	10.00	
	3900	325	10.83	
	4200	350	11.67	

NOTE.—The small interval between grades provided in the lower grades is in conformity with the theory that small promotions at frequent intervals are more conducive to the best results than the same advance made in larger promotions made at longer intervals. This theory should be faithfully carried out.

23. Reductions.—Reductions are made in accordance with the necessary changes in occupation, where, through completion of important or onerous work, employees formerly engaged upon it are assigned to less exacting duties. They may also be made when the employee's work shows less merit, or as a matter of discipline, or in order to enforce observance of regulations. For example, where a disbursing agent has intrusted checks signed in blank to his assistant, and this is the first offense, he may, instead of being dismissed from the Service, be reduced one grade.

24. Transfers, method of making.—All transfers from one project to another in the same division should be made by the supervising engineer. The Director should be promptly informed of all such transfers. Transfers from one supervisory or other division of the Service to another should generally be made by the Director after correspondence with the supervising officers interested. Such transfers may be made by direct agreement between the supervising officers, but the Director should be supplied with copies of all correspondence concerning such transfers and should be notified of their consummation immediately thereafter. In all cases Form 7-507 should be used and copies sent to the Director and to the interested supervising officers. It is desirable to retain the services of employees who have been trained in the work by transferring them from work where they are no longer needed to points where additional employees are required.

25. State and municipal offices, holding of.—Under Executive Orders of January 17 and 28, 1873, persons holding any federal civil office by appointment under the Constitution and the laws of the United States, are not permitted to accept or hold any office under any State or Territorial government, or any municipal corporation. The acceptance or continued holding of such State, Territorial or municipal office, by a person holding such civil office under the United States is deemed a vacation of such federal office and as a resignation therefrom. The offices of justices of the peace, notaries public, commissioners to take acknowledgments, etc., are excepted from the prohibition imposed. Positions on boards of education, school committees, public libraries, religious or eleemosynary institutions are not "offices" and do not come within the prohibition. Federal officers may become officers of the State Militia. Unpaid service in a local or municipal fire department is

not an office and may be performed by federal officers, provided their federal duties are not interfered with. Mechanics or laborers employed by the day do not hold office within the meaning of the Executive Order.

26. Personal services.—The acceptance of voluntary service, except in cases of emergency involving the loss of human life or the destruction of property, is prohibited by law, subject to dismissal from office, fine, and imprisonment. Voluntary service without compensation being unlawful, employment for the purpose of obtaining the necessary knowledge or skill to pass an examination is prohibited (Sec. 3679 R. S., as amended by the Act of February 27, 1906, 34 Stat., 49). In case of an agreement made with an individual whereby he is to render his personal services, and becomes what in law is known as a servant, or employee of the Government, advertisement is not required by Section 3709 R. S., and a contract in the form provided by Section 3744 R. S., need not be executed, but the terms of the employment should be determined in advance, and set out in the commission, appointment or notice of employment. For further information in regard to employment in the Reclamation Service, see Form 7-634, Regulations Governing Examination and Appointment in the Reclamation Service, approved by the Department and the Civil Service Commission on September 12, 1908. For contract of employment in registered position Form 7-807 is used; and for the contract of employment of laborers Form 7-808 is used. [Both of these forms make reference to the following regulations issued by the Secretary of the Interior July 6, 1910, for the information and guidance of the employees of the Reclamation Service:

From the pay of all employees on any of the works of the Reclamation Service the following deductions may be made under circumstances herein set forth:

Where meals are furnished by the United States, not exceeding thirty-five cents may be deducted for each meal so furnished.

For lodgings furnished by the United States, not exceeding thirty-five cents for each day's lodging furnished.

For orders on any store of the Reclamation Service or for goods received, the value of such orders of goods.

For hospital dues, not exceeding \$1.50 for each month or fraction thereof, in payment for such medical and hospital

services as may be provided upon the project by contract or otherwise, provided that in case of prolonged sickness or injury such hospital service shall not be furnished in excess of one year, and provided further that if no deduction is made for medical and hospital services no liability to furnish the same shall attach to the United States. No hospital or medical service will be furnished by the United States for the treatment of chronic or venereal diseases.]

For identification badge, if such badge is furnished, one dollar may be deducted, which will be refunded to the employee upon the conclusion of his employment and the return of the badge so furnished.

The amounts to be deducted for the several items shall be determined by the supervising engineer, and notice thereof and of any changes therein, shall be given by posting an announcement thereof in some conspicuous place.

These regulations render unnecessary the securing of contracts of employment on Forms 7-807 and 7-808 in order to authorize deductions from pay-rolls on account of the matters covered by the regulation. The officers shall post an announcement of the amounts to be deducted for the several items, with a special statement regarding the item of hospital dues if no deduction is to be made therefor. Record of the posting of such announcement must be made in the project files. Special care should be taken to post an announcement whenever any change is to be made. The rates should be so regulated as to return the cost of the service rendered. As a general basis the charge per month should equal about one per cent of the cost of constructing the building, in the case of rental of quarter houses, dormitories, etc. Local conditions may require an increase or a decrease in this amount, but this per cent should be used as a general guide. (*See HOSPITAL FEES.*)

27. Furloughs.—When a reduction is required in the number of officials or employees whose duties are of a scientific, technical, or professional character, and it is believed that it may be advantageous to the Service to recall such employees to duty at some future time, they may be furloughed without pay upon approval of the Secretary, for the good of the service, and such furlough will render them eligible for re-employment in their respective positions under this Department for a period equal to the life of their furlough without further examination or appointment. Persons while on furlough shall not engage in work which conflicts with or is

inimical to the interests of the Government. To do so will be sufficient cause for the prompt termination of the furlough and separation from the Service.

28. Availability for transfer.—When the work on which the employee, whose furlough is contemplated, is about to be completed, or there is some reason other than that his services have been unsatisfactory, which would necessitate removal from his present assignment, the Director should be so informed. He will in turn notify the other officers in the field with a view to transfer to some other project or division. Such information should be sent to the Director in ample time prior to separation either by furlough or resignation to permit of full consideration on the part of other engineers in connection with an assignment.

29. Separations from the Service.—Separations from educational positions filled by the Secretary may be effected through resignation, transfer to another service or department, dismissal or death.

30. Resignations, procedure in submitting.—The resignation of an employee holding an appointment by the Secretary can be accepted only by the Secretary. Each resignation should, therefore, be in writing, addressed to the Secretary and should be forwarded at least thirty days prior to the date of effect thereof through the project and supervising officers, with their recommendations, to the Director, who will transmit the resignation with his recommendation to the Secretary. The acceptance of a resignation implies that the man leaves the Service in good standing, and a refusal to accept a resignation leaves him with a discredited official standing.

31. Requirements preliminary to the acceptance of a resignation.—For obvious reasons no resignation will be definitely acted upon and final payment of the salary of the person resigning will be withheld until a certificate has been made by the engineer in charge covering the following facts: (a) That all note-books, maps, or official data have been or will be completed to the extent of the responsibility of the resigner; (b) that all fiscal matters, outstanding accounts, or indebtedness, of which the resigner is cognizant, have been properly certified or satisfactory written explanations thereof made; and (c) that all public property in the custody of the resigner has been accounted for, and that the property returns and

transfers have been signed and the property delivered after inspection to the new custodian. Fiscal agents and certifying officers will be held responsible if payments are made without complete evidence that these requirements have been complied with. In all cases of doubt the matter should be referred to the Director for final settlement.

32. Supplementary statements relating to resignations.—In transmitting a resignation the officer in charge should state the cause of the resignation and furnish a concise statement of the work on which the employee has been engaged and of his qualifications for other assignment. The employee's future address and a brief statement of his proposed plans, if these are known, should be given.

33. Resigning to enter service of contractor.—It is generally inadvisable and opposed to sound professional ethics for an engineer or other responsible employee to enter the service of a contractor over whose work he has had supervision. In case of the resignation of such an employee for this purpose the relations between the contractor and the employee prior to the resignation will be carefully scrutinized before its acceptance. If the facts indicate the existence of questionable relations the resignation will not be accepted.

34. Date of effect of resignation.—Resignations transmitted for acceptance by the Department should be prepared so as to indicate specifically the last day of service. If the last day is not mentioned in the resignation due notice should be promptly forwarded by the engineer in charge as soon as the effective date is determined.

35. Transfers from the Service.—The provisions relating to resignations apply in general to transfers to other branches of the civil service. The rules governing such transfers are issued by the Civil Service Commission, and for information on these points the civil service rules should be consulted. In connection with transfers it is necessary to establish a date of effect or last day of service, and in case of the transfer of a field employee the last day of pay should be furnished to the Director by the engineer in charge.

36. Transfers to the Service.—Section 7 of the Deficiency Act, approved August 26, 1912 (37 Stat., 626), provides that no person employed at a specific salary shall be thereafter transferred

and paid from a lump sum appropriation a rate of compensation greater than such specific salary. On September 9, 1912, the Comptroller held that this act prohibits not only a transfer at a greater compensation, but also the payment thereafter of any greater compensation than the specific salary formerly received. It was also held that if a person is receiving a salary from a lump sum appropriation, a transfer at a higher salary or promotion thereafter would be lawful (Comp., Sept. 9, 1912). Subsequent decisions of the Comptroller hold also that after transfer from a place subject to a specific salary there may be promotion in case the person fills a different place from that to which he was transferred (November 9, 1912). Persons who apply for transfer to the Service do so subject to the laws and rulings that may affect the possibility of their promotion.

37. Dismissals.—Dismissals may be made by the Secretary for the good of the Service. Relating to this point Civil Service Rule XII reads as follows:

(a) A removal or reduction may be made for any cause which will promote the efficiency of the service, but like penalties shall be imposed for like offences, and no discrimination shall be exercised for political or religious reasons.

(b) A person in the competitive service whose removal is proposed shall be furnished with a statement of reasons and be allowed a reasonable time for personally answering such reasons in writing; but no examination of witnesses nor any trial or hearing shall be required except in the discretion of the officer making the removal. Copy of such reasons, and answer, and of the order of removal shall be made a part of the records of the proper department or office, and the Commission shall upon its request be furnished with a copy of the record in the case. The above procedure shall be followed in like manner in any reduction in grade or compensation for delinquency or misconduct, but the procedure may be limited to the filing of a statement of reasons with the order for reduction if the reduction is for administrative reasons only.

(c) Pending action under section (b) of this rule, or for disciplinary reasons, a person may be suspended or temporarily removed for a period not to exceed ninety days, but the reasons for such suspension or removal shall be furnished the employee and filed in the records of the proper department or office.

(d) The Commission shall have no jurisdiction to review the findings of a removing officer upon the reasons and answer provided for in section (b) of this rule, nor shall the Commission have authority to investigate any removal or reduction, unless it is alleged, with offer of proof, that the procedure required by section (b) of this rule has not been followed or that the removal was made for political or religious reasons.

Recommendations for dismissal should state the reasons therefor clearly and in detail. In cases where inefficiency or disqualification is the only cause, reasonable notice should be given to the employee. In cases of employees on long furlough who are no longer required but who fail to submit a formal resignation and cannot be located, dismissal may be entirely without discredit. A dismissal requires a date of effect or last day on which the employee is in the Service, and this date should be transmitted with the recommendation for dismissal.

38. **Death.**—The death of an employee holding an appointment from the Secretary should be reported to the Director and by him to the Secretary. The date and cause of death should be stated.

EMPLOYMENT IN EDUCATIONAL POSITIONS FILLED BY ENGINEERS
IN CHARGE (FIELD CLERKS).

39. **Field clerks, examinations for.**—On July 1, 1912, with the approval of the Director, the examination for the position of field clerk in the Reclamation Service was discontinued as a separate examination, provision being made by the Civil Service Commission to fill vacancies in these positions from the forest clerk register. The positions of forest clerk in the Forest Service and field clerk in the Reclamation Service have therefore been combined under the designation of "forest and field clerk" and examinations subsequent to July 1, 1912, for the position of forest and field clerk establish eligibles for appointment in both the Forest and Reclamation Services. By this arrangement the Service will have an advantage in the ability to draw from a larger register and receive, in all probability, a better grade of eligibles. The forest clerk examination as given for the Forest Service includes practically the same subjects as the former field clerk examination in

this Service, being slightly more difficult if there is any appreciable difference, but the increase in the number of eligibles on the register as a result of the combination of the two examinations should more than offset any failure of applicants to pass by reason of the change. When, in connection with any project, it is probable that there will in the future be need for eligibles, a request should be made on the district secretary for an examination. The need for examination may arise merely because it is generally desirable to have such a list of eligibles, or may be due to the immediate need of an additional clerk on a project where such an examination has never been held, or it may be because the list established has been exhausted of available eligibles or eligibles qualified in the capacity of stenographer or bookkeeper when one of these is needed. The Civil Service Commission next announces and orders the examination, issuing a printed public announcement, sending sufficient copies to the local board for local distribution.

40. Field clerks, designation and status of.—Educational employees selected from the lists of eligibles established as a result of the forest and field clerk examination and maintained by the Civil Service Commission's district secretaries will be known as "field clerks" for the sake of brevity and should be so designated on payrolls. Appointments will not be issued to them by the Secretary, their status being fixed as in the case of non-educational employees by a contract of employment on Form 7-807, executed by the employing engineer who has authority to promote, furlough and dismiss field clerks and to grant them leave of absence with pay in accordance with paragraph 88, or without pay. Field clerks appointed as a result of an examination for forest and field clerk have the same status for regular appointment by the Secretary as those selected from the regular stenographer, typewriter, or clerk registers, although, as stated, their status is fixed by contract. They can be transferred to and from the Forest Service of the Agriculture Department, but cannot be transferred to any other Department, Bureau, or to Washington, D. C.

41. Field clerks, Civil Service Commission's minute covering.—On April 1, 1908, the Civil Service Commission passed the following minute:

Reclamation Service.—In view of the difficulty in secur-

ing eligibles for service on the various projects who are qualified as clerks with knowledge of stenography and typewriting, etc., boards of examiners will be established at local headquarters as indicated by the Director of the Reclamation Service. The Director will nominate and the Commission will appoint such boards. The boards will be visited and their work inspected by representatives of the Commission. These boards will hold the necessary examinations and make certifications from the resulting eligible registers. Simple examinations will be prepared, and the papers will be rated in this office. Persons appointed from these examinations will not be eligible for transfer to other positions in the Service; provided, however, they may be transferred to similar positions on other projects of the Reclamation Service, but will not be transferable to the Washington office. Full instructions will be given these boards concerning their duties and the work done by them will be subject to review by this office whenever considered necessary.

On February 29, 1912, the Civil Service Commission adopted the following as Minute 4, which supersedes that part of minute of April 1, 1908, relative to the method of certification for this position:

Field clerk, Reclamation Service.—Placed under District System. The plan submitted by the Commission to the Secretary of the Interior, of placing the position of Field Clerk in the Reclamation Service under the district system, having been recommended by the Director of the Reclamation Service and having received the approval of the Department, the position will be so treated by the Commission. That the consummation of the plan may be facilitated, examination papers of eligibles now in the possession of local boards of the Reclamation Service will be recalled for the purpose of distribution among appropriate district secretaries. Copies of lists of eligibles available for temporary appointment, supplied by district secretaries to local field offices or local secretaries in the vicinity of Reclamation offices, will be furnished for the information of the Director of the Reclamation Service, in accordance with his request.

Under the above minutes local civil service boards for the Service conduct field clerk examinations, but the registers of eligibles established as the result of such examinations are maintained by the district secretaries of the Civil Service Commission.

42. Methods of certification.—After the list of eligibles is established certification will be made when required by the district secretaries in the same manner as for stenographer and typewriter. If the examination included one or more optional subjects (as stenography and typewriting or bookkeeping) certification will be made in accordance with the need or request for eligibles as follows: (a) of eligibles having the highest ratings on the basis subjects alone; (b) of eligibles having the highest ratings on the basis subjects and one of the optional subjects combined, giving the basis a weight of 2 and the optional considered a weight of 1; (c) of eligibles having the highest rating on one of the optional subjects and having also passed on the basis subjects; and (d) of eligibles having the highest total ratings on the basis and optional subjects combined. In making certification as above indicated no optional subject in which the rating is less than 50 per cent will be considered.

43. Reports of local civil service boards.—Since the position of field clerk has been placed under the district system it will not be necessary that local boards report field clerk eligibles on forms 7-575 and 7-575a as heretofore.

44. Field clerks, reports of changes among.—When one of the eligibles is employed by the officer in charge, his selection for employment and subsequent changes in status should be reported by the officer in charge on the regular Form 7-576d, which form should be attached to the monthly report of changes in registered positions.

45. Field clerks, employment of.—When, in connection with any project there arises need for the services of a field clerk, the officer in charge should request certification of eligibles of the district secretary and select for employment one of the eligibles certified. When on any project there is need for a field clerk and the district secretary has no register of eligibles from which to fill the vacancy the officer in charge may immediately employ any one available. Such employment should be immediately reported to the district secretary by letter, giving (a) the full name of the employee, (b) the salary agreed upon, (c) the position or nature of the work, and (d) the probable length, and first day, of service. At the same time the officer in charge should ask for an examination for the purpose of filling the position in the regular manner. The temporary employee must apply for and take the examination or his services will be dispensed with as soon as a register of qualified

eligibles is established. All temporary appointments should be reported to the district secretary in accordance with sections 110 to 118 of the Commission's form 131. The district secretary should be promptly informed of the date of the separation from the service of these temporary employees.

EMPLOYMENT IN NON-EDUCATIONAL POSITIONS.

46. **Non-educational positions, applications for.**—Applications for non-educational positions should be made to the local boards of examiners which will be treated in the manner described in following paragraphs.

47. **Boards of examiners.**—A board of examiners for facilitating examinations and appointments to non-educational positions shall be established at the principal office of each reclamation project, and shall be composed of a secretary, a vice-secretary and one or more additional members, designated by the Civil Service Commission upon nomination by the Director. The Civil Service Act, Rules and Executive Orders will govern the local boards of examiners so far as they are applicable.

48. **Duties of boards of examiners.**—It shall be the duty of each board of examiners to furnish the Civil Service Commission through the Director information regarding the needs of the Reclamation Service for employees, the conditions of employment and the qualifications desired of applicants; to supply application blanks and circulars of information to applicants; to receive applications for non-educational positions; to hold examinations for non-educational positions; to grade applicants; to establish registers of eligibles; to certify lists of eligibles to officers in charge; to fill vacancies occurring in the membership of the board due to resignation, transfer or other cause; and to do such other work as the Civil Service Commission may direct.

49. **Vacancies in board membership.**—Whenever a vacancy in the membership of a local board occurs through resignation or other cause it should be promptly filled by election by the remaining members. The secretary of the board should immediately notify the Director of the action taken, giving the dates of the separation of the former member and the election of the new member in order that the latter's formal designation may be made by the Civil Ser-

vice Commission. Meanwhile the newly-elected member may act with the board.

50. **Rating examination papers, methods of.**—An application for a non-educational position filed with a board of examiners shall be rated on the statements and testimonials made in the formal application concerning the physical condition and experience of the applicant, assigning a weight of 40 to physical condition and a weight of 60 to experience. In rating physical condition a rating of 100 per cent shall be given to an applicant having no apparent physical defects or disqualifications for the practice of the trade or occupation for which he is examined, and a deduction shall be made in the discretion of the examiner for physical defects or disqualifications according to their gravity. In rating experience 50 per cent shall be used as a basis both for the length of the experience and for the character of experience of the applicant, and the sum of the ratings on these two elements shall constitute the rating on experience. For positions requiring apprenticeship, a rating of 30 per cent shall be given to a workman who has acquired the status of journeyman; for each of the following four years a credit of 5 per cent shall be given. For positions that do not require apprenticeship, a credit of 20 per cent shall be given for one year's experience and an additional credit of 5 per cent for each of the succeeding six years. The element of character of experience should be rated on the statements made by the applicant in his application as corroborated by his voucher and references. Consideration will be given to the quality and character of the experience shown as well as to the honesty, industry, sobriety and intelligence of the applicant. Special consideration shall be given to experience that is continuous and recent. Where special experience is required for the performance of the duties of a position, which is not sufficiently indicated in the application, local boards shall require the applicant to file such additional written evidence as may be necessary. The ratings, their products and the average percentage shall be entered in the proper blanks on the application form and each mark shall be initialed by the examiner or examiners responsible therefor. All applicants, before being declared eligible, shall be required to appear before a member of the board for personal examination, if in the opinion of the board, this is deemed necessary.

51. **Review of papers by Civil Service Commission.**—All ex-

amination papers are subject to review by the Civil Service Commission at their option. It is necessary, therefore, that all facts on which the markings made by the local civil service board are based should be recorded. If the rating is affected by personal examination or oral evidence, the facts should be recorded, and, if the rating is affected by documentary evidence, the documents should be attached to the examination papers.

52. Responsibility of boards.—Each local board is responsible for the lists of eligibles prepared by it, and the members of the boards should investigate fully all applicants in order that no inefficient or improper applicants be made eligible for appointment. Certification and indorsements of unknown persons should not be accepted as complete evidence of capacity or worthiness. Applications should be received, personal examinations made and ratings prepared by any member of the board, the applications being forwarded to the board at its headquarters for further consideration and final action. All applicants, before being further considered, should be required to appear before a member of the board for personal examination if, in the opinion of the board, this is deemed necessary. When application is received for a position for which no eligibles are needed, or likely to be needed, it should be returned to the applicant with statement to that effect.

53. Registers of eligibles.—Separate registers for the various positions shall be established, the names of the eligibles being entered on the registers in the descending order of the average ratings, except that the names of preference claimants under section 1754 of the Revised Statutes should head the registers. On the 10th day of each month, or as soon thereafter as practicable, the board shall prepare new registers of eligibles. New names shall not be entered on any of the registers on any other day except that an exhausted register shall be replenished when necessary. Each register shall contain the name of each person eligible for appointment on the date of its issue in the district to which it relates. The term of eligibility shall be one year, but at the end of every three months during the term of his eligibility each applicant shall be required to make written request that his name be still considered for employment and give his latest post-office address; otherwise his name will not be considered for employment. The names of persons whose terms have expired, as well as the names of those

who have been appointed, should not appear on the register as eligibles. Three copies of the registers shall be prepared and two copies thereof shall be transmitted to the Director on forms 7-575 and 7-575a. Each register shall contain the names of all the eligibles and shall show in each case the reason for the removal of any name during the month, whether by appointment, declination, lack of selection under three certifications or expiration of period of eligibility.

54. Preference for appointment, section 1754, Revised Statutes.—This section gives preference to persons honorably discharged from the military or naval service by reason of disability resulting from wounds or sickness, incurred in the line of duty, provided they are found to possess the business capacity necessary for the proper discharge of the duties of such offices. When an applicant states that he was discharged from the military or naval service on account of disability incurred in line of duty, the local board should report to the Civil Service Commission the name, regiment and company or vessel and dates of enlistment and discharge; and the Civil Service Commission will decide all such claims and inform the local board of its decision.

55. Eligibility for appointment in other districts.—An eligible on a register in one district may not have his name entered upon the same register of another district at the same time, but may have his eligibility transferred from one district to another or may be appointed from a register of one district for duty in another if there be a lack of suitable eligibles in the latter district.

56. Appointments, to non-educational positions.—Upon the occurrence of a vacancy in a non-educational position a selection from the register of the local board shall be made by the responsible officer in charge. In making selections from the register due regard should be given to the particular qualifications required to fill properly the vacant position, and one of the highest three eligibles possessing such qualifications shall be selected. An eligible whose name has been considered for three different vacancies may be dropped from the register. A non-educational employee who has been separated from the Service without delinquency or misconduct, may upon application be restored to the list of eligibles for the remainder of his period of eligibility.

57. Changes in status.—Any non-educational employee, after

one year's satisfactory service, may become eligible for any educational position, provided he secures the requisite percentage in an appropriate examination therefor, held under the direction of the Civil Service Commission. A non-educational employee serving in any capacity may be temporarily assigned to duty in any other non-educational position for which no additional special qualifications are required. In the case of a classified employee in any recognized mechanical trade assigned to duty in a different mechanical trade, continuation for a longer period than thirty days in such new position must be contingent upon registration by the local board in the new position. A non-educational employee may be transferred from one district or project to another upon agreement of the respective officers in charge and of the employee. At the end of the month the transfer should be reported on Form 7-576c by the engineer in charge of the work from which the employee is transferred and on Form 7-576a by the officer in charge of the work to which he is transferred, showing in each case the project to which or from which the employee is transferred. Any employee selected from the registered list prepared by a local civil service board, who holds a diploma showing graduation in an engineering course from an approved technical school may, after one year's service, be promoted to the grade of junior engineer, provided that his services have been thoroughly satisfactory and that he has shown the requisite ability. When such an employee has rendered a year's satisfactory service (not necessarily continuous) the engineer in charge will submit a full statement of all material facts, together with his recommendation, to the Director through the proper channel.

58. **Temporary employment.**—Temporary employment without examination may be made to fill a vacancy in a non-educational position where there is no register of eligibles and may continue until a register of eligibles is established; but such temporary employment shall not continue longer than thirty days after a register of eligibles is established. Such temporary employees in non-educational positions may become eligible for regular employment by being entered on the register. Such temporary employment should be avoided and should continue for as short a time as the conditions permit. The temporary employee should be instructed to present himself as soon as possible before the local board with a

view to examination, registration and becoming eligible for regular employment.

59. Forms to be used.—Forms 7-563, 7-569, 7-575, 7-575a and 7-578 shall be used by the local boards. Each applicant should fill out Form 7-563. Form 7-569 should then be addressed to each of the persons whose names are given as reference and the replies when received should be attached to Form 7-563 as a part of the application. Each applicant should be notified of his rating on Form 7-578. Form 7-807, contract of employment in non-educational position, should be executed and forms the documentary appointment of a non-educational employee. Form 7-627 is a card for recording the important data relating to examination and employment in non-educational positions.

60. Report of changes.—The engineer in charge shall forward to the Civil Service Commission through the Director on the first of each month or as soon thereafter as practicable reports of all the changes that have taken place in the personnel of non-educational employees during the preceding month. These reports shall be made on Forms 7-567, 7-576a, 7-576b, 7-576c and 7-576d. In case no changes have occurred, Form 7-576 only should be sent in duplicate with endorsement at the bottom to that effect. It is necessary to make but one report showing initial employment and each change of status, and duplication of names from month to month should be avoided.

FIELD APPOINTMENTS THROUGH DISTRICT SECRETARIES.

61. Division of field by civil service districts.—The Commission has divided the United States into twelve civil service districts for convenience in holding examinations, and making certifications for filling vacancies occurring in certain field positions, such as stenography, typewriting, bookkeeping and clerical positions. The civil-service districts which include Reclamation States are as follows:

Eighth district.—Headquarters, Post Office, St. Paul, Minn.:
Minnesota, North Dakota, South Dakota, Nebraska, and Iowa.

Ninth district.—Headquarters, Old Customhouse, St. Louis, Mo.:
Kansas, Missouri, Arkansas, Oklahoma, and the counties of Adams, Alexander, Bond, Brown, Calhoun, Cass, Champaign

Christian, Clark, Clay, Clinton, Coles, Crawford, Cumberland, Dewitt, Douglas, Edgar, Edwards, Effingham, Fayette, Franklin, Fulton, Gallatin, Greene, Hamilton, Hancock, Hardin, Jackson, Jasper, Jefferson, Jersey, Johnson, Lawrence, Logan, McDonough, McLean, Macon, Macoupin, Madison, Marion, Mason, Massac, Menard, Monroe, Montgomery, Morgan, Moultrie, Perry, Piatt, Pike, Pope, Pulaski, Randolph, Richland, St. Clair, Saline, Sangamon, Schuyler, Scott, Shelby, Tazewell, Union, Vermilion, Wabash, Washington, Wayne, White, and Williamson, in the State of Illinois.

Tenth district.—Headquarters, Customhouse, New Orleans, La.: Louisiana and Texas.

Eleventh district.—Headquarters, Post Office, Seattle, Wash.: Washington, Oregon, Idaho, Montana, and Wyoming (including the Yellowstone National Park).

Twelfth district.—Headquarters, Post Office, San Francisco, Cal.: California, Nevada, Arizona, New Mexico, Colorado, and Utah.

62. Filling of field vacancies in clerical positions.—When a vacancy occurs or is about to occur in a clerical or sub-clerical position, and it is desired to fill such position through examination, the nominating or appointing officer—supervising and project officers—will make request upon the district secretary for a certification of eligibles, which request should give the designation of the position, sex, salary, place of employment, and such other information as may be necessary to determine the qualifications required in the position to be filled. Upon receipt of the certification, accompanied by the papers of the eligibles certified, the nominating or appointing officer will make selection, nominate the person selected, and forward nomination to the district secretary for approval or disapproval. When the certification is returned to the nominating or appointing officer, if approved, he should transmit the same to the Director with recommendation. The appointment will then be prepared and forwarded to the Department for appropriate action. The examination papers submitted should be returned to the district secretary with the nomination, the certificate issued being retained for transmission to the Director with recommendation for appointment. Abstracts of all examination papers should be made and retained in the field offices. (As a matter of economy in time,

when nominations are made to the district secretary, if approved by him, the certification could be forwarded direct to the Director for further action, the district secretary notifying the nominating officer of his action.)

63. Temporary appointment, requests for authority for.—Requests for authority for, and nominations and reports of temporary appointments made to the district secretary should indicate the exact nature of the temporary appointment; that is, whether it is to fill a position which is permanent in nature and which is to be filled permanently either by original appointment through certification from a register or by promotion, reinstatement, or transfer, or whether the appointment is for job work or for filling a vacancy caused by the temporary absence of the regular employee. The duration of the employment should be given, at least approximately. The nominations will also show all declinations, failures to accept, and other data affecting the availability of the eligibles furnished for temporary appointment.

64. Temporary appointment, furnishing lists of eligibles for.—District secretaries will prepare from the general registers lists of eligibles who are available for immediate temporary appointment and will furnish lists of such eligibles to local secretaries (of the Civil Service Commission) at cities where there is likely to be need for temporary employees and will advise all nominating or appointing officers at such places to whom requests should be made for eligibles, and will also furnish lists of such eligibles to nominating or appointing officers at places where there are no local secretaries. District secretaries will advise the local secretaries and nominating or appointing officers who have been furnished lists of all changes affecting the availability of the eligibles for immediate temporary appointment.

65. Temporary appointment pending permanent appointment.—When the public interest requires that a vacancy in a position shall be filled before probational appointment can be made as a result of certification, the nominating or appointing officer shall first make request for certification of eligibles for probational appointment, and then shall make selection in the same manner as for probational appointment; that is, observing such provisions of Civil Service Rule VII as relate to selection from each group of three names, from the list of eligibles furnished or to be

obtained under paragraph 64. Where in any case a nominating or appointing officer finds that there is no eligible available, as provided in paragraph 64, or if the eligible furnished decline or fail to accept, he may make a temporary appointment outside the register for such period as may be necessary to select and appoint a person probationally to the position; but in no case, except as provided in paragraph 70 shall such temporary appointment (whether from a register or outside a register) extend beyond 30 days from the receipt by the nominating or appointing officer of a certification of eligibles for probational appointment. Temporary appointment pending the filling of a position by promotion, reinstatement, or transfer shall be made in like manner, and shall not, except as provided in paragraph 70, extend beyond 30 days from the receipt by the appointing officer of the Commission's certificate for such promotion, reinstatement, or transfer, or beyond a period of 30 days from the date of entrance upon duty of the temporary appointee when the promotion or transfer does not require the Commission's certificate. Nomination for temporary appointment under this paragraph should be promptly forwarded to the district secretary; should be made in the same manner as for probational appointment; and should refer to the request for certification for probational appointment, recommendation for promotion, reinstatement, or transfer, or to other action taken for filling the vacancy.

66. Temporary appointment pending establishment of register and certification of eligibles.—In accordance with the provisions of paragraph 65, temporary appointment to a position for which there are no eligibles may be made on condition that the person so appointed make application for the examination when announced, but shall continue only for such period as may be necessary to make probational appointment through certification, and in no case, except as provided in paragraph 70, beyond 30 days from the receipt by the nominating or appointing officer of the certification of eligibles.

67. Temporary appointment from register pending full certification.—When there is at least one eligible and not more than two eligibles on a register for a position in which a vacancy exists, the district secretary shall, upon requisition from the nominating or appointing officer, certify the name of the one eligible or the names of the two eligibles, which shall be considered by the nominating or appointing officer with a view to probational ap-

pointment; and if the appointing officer shall elect not to make probational appointment from such certification of less than three names, then, if temporary appointment is required, it shall be made from such certificate, unless reasons satisfactory to the district secretary are given why such appointment should not be made. Such temporary appointment may continue until three eligibles are provided. If selection is not made from the certificate for either probational or temporary appointment under the provisions of this paragraph, then temporary appointment, if required, may be made in accordance with the provisions contained in paragraph 66.

68. Temporary appointment for job employment.—When there is work of a temporary character at the completion of which the services of an additional employee will not be required, a temporary appointment may be made, with the prior consent of the district secretary, or as provided herein, for a period not to extend beyond three months. Such temporary appointment shall be made through certification from an eligible register or by selection from a list of available eligibles provided under paragraph 64, appointment to be made in accordance with the provisions of Civil Service Rule VII, as relate to selection from each group of three names. But where in any case a nominating or appointing officer finds that there is no eligible available, or if the eligibles furnished decline or fail to accept, he may make selection for temporary appointment outside of the register for a period not to extend beyond three months without the prior consent of the district secretary. The nomination for appointment under this paragraph must show all the circumstances, as required by paragraphs 63 and 69, and should be forwarded immediately to the district secretary. In lieu of formal nomination for job employment not to extend beyond 30 days, when waived by departmental regulation, written report of such employment, which must show all the circumstances, should be promptly forwarded to the district secretary. No extension of temporary appointment under this section shall be made except as provided in paragraph 70.

69. Nature of duties and period of job appointment.—In order that the district secretary may treat intelligently all requests for authority for temporary appointments for job employments or nominations for such appointments either by certification from registers or by permitting temporary appointment without certification,

nominating or appointing officers should advise the district secretary fully and explicitly of the duties to be performed by such appointees and the actual or probable duration of the employment at the time application or nomination is made and certify that the work on which the person is to be employed is temporary in nature and that at the completion of this work the services of the employee in the position will no longer be required.

70. Extension of temporary appointment.—The prior approval of the district secretary is required for extension of temporary appointment (a) pending the filling of a position through certification from a register, promotion, reinstatement, or transfer; (b) for job employment originally made under paragraph 68 for less than three months; (c) for job employment outside the register made for three months under paragraph 68 without the prior consent of the district secretary. General authority is given for the extension beyond three months for an additional period not to exceed three months of job appointments originally made for three months through certification from registers or made for three months in the absence of eligibles under the prior authority of the district secretary. All such extensions beyond three months shall be formally reported to the district secretary when made, with a statement as to the necessity therefor. The prior approval of the Commission, through the district secretary, is required for extension of temporary job appointment under paragraph 68 beyond a period of six months. Such extension can only be authorized for the purpose of completing the job of work for which the person was originally employed. Nominating or appointing officers should be careful not to continue a temporary appointment for job work beyond six months without authority. Otherwise payment for service may be disallowed.

71. Court proceedings.—Should proceedings be brought against employees of the Service engaged in field work, in any local inferior court designed or calculated to annoy or interfere with them in the performance of their official duties they should promptly lay the matter before the appropriate United States District Attorney, or submit a formal statement of the case to the Director with a view to action by the Department of Justice, and no action should be taken by them until instructed as to the course to be pursued. In case an officer or assistant is summarily arrested and taken be-

fore a justice of the peace, or other officer, and ordered to pay a fine at once or accept imprisonment, the fine should be immediately paid, but an appeal should be taken. Meantime, the facts should be communicated by telegraph to the Director, who will without delay bring the case to the attention of the Department with a view to the immediate issuance of instructions to the nearest United States Attorney by the Department of Justice.

72. Insurance.—In order to avoid the burdens which occasionally fall on the various members of the Service by reason of the necessity of relieving the financial distress of an associate who is ill or has suffered an accident, it is important that all employees should take out some form of health or accident insurance. A mutual insurance company has been formed consisting entirely of employees of the Government in the Reclamation Service, Forest Service, and Geological Survey. This is known as the Government Employees Mutual Relief Association, and is for the purpose of giving employees reasonable indemnity in cases of illness or accident, which prevents them from attending to their official duties. (*See GOVERNMENT EMPLOYEES MUTUAL RELIEF ASSOCIATION.*)

73. Land ownership by employees.—During the time of survey, examination or preliminary study of a project it is not permissible for an employee of the Reclamation Service to become directly or indirectly interested in the lands or region under survey.

After a project has been determined upon and contracts let, it is permissible for an employee of the Service to purchase land for a home to be occupied by himself and his immediate family. This permission, however, does not extend to indiscriminate buying and selling, but the intent must be merely to establish a home in good faith. (*Regulations, June 24, 1905.*)

Speculation in lands or loans or investments connected with the same, except as herein allowed, is strictly prohibited. Employees are in nearly all cases subject to transfer from one project or office to another as the interests of the Service may require. Any interest which employees may secure in a project will not be permitted to interfere with a transfer required by the interests of the Service. Any employee acquiring interest in land under a project does so entirely at his own risk, with the understanding that such interest shall not interfere with such transfers as may be found desirable. (*Order of September, 1909.*)

No superintendent of irrigation, engineer or other officer or employee in responsible charge of a reclamation project or unit of project, will be permitted to acquire any interest in property within that project. This prohibition does not extend to laborers or assistants whose duties are confined to carrying out instructions given by chiefs, but only to such men as initiate and put into effect those matters which are left to judgment and discretion. Rights initiated under the order of September, 1909, and prior to the date of this present order will be recognized as being within the scope of the said original order. (Order of April 11, 1912.)

74. Purchases from employees.—The general rule is that purchases or the hire of property shall not be made from employees of the Service. Transactions of this kind are clearly unbusiness-like and of such a nature as to invite criticism. A departure from the rule will not be permitted, except under the most unusual and most extraordinary circumstances, and in such cases full statements of the conditions that appear to warrant the transactions must be submitted, and whenever possible the permission of the Director must be obtained in advance. A man may, however, be hired in connection with his horses, wagons, or other property, the whole being included in one agreement. The services of the person are accessory to the use of equipment, as when a driver accompanies a hired team.

75. Sale of Government property to employees.—In view of the possible criticism which may arise if a classified or registered employee of the Service should purchase temporary buildings, equipment, supplies, etc., owing to the completion of a project, or condemnation of property of projects in course of construction, such purchase is hereby prohibited, except when the sale is made at a duly advertised public auction. This does not apply to sales to employees from authorized mercantile stores of property regularly carried in stock for sale.

76. Records of employees for use in case of mishaps.—It is desirable that a record should be kept at every office in this Service giving in connection with each employee the name and address of the nearest relative or person who should be communicated with in case of accident to or death or sickness of the employee and also a statement regarding the accident or health insurance carried by him. It may not be practicable to extend this record to cover laborers employed, but it should be complete as far as the classified

service is concerned, including every employee occupying a registered position. It is, therefore, ordered that such a record shall be prepared and kept on file in each office of the Reclamation Service to be corrected and brought up to date from time to time as changes occur. It is not necessary to send a copy of this record to the Director, but copies may be filed in the appropriate supervising engineer's office; and a notice should be sent to the Director that these instructions have been complied with.

77. Families in camp.—When a permanent camp or station has been established for the construction, operation and maintenance of works, it has been found to be of advantage to permit or encourage the families of the employees to live at the locality. In this case, however, it should be kept clearly in mind that the employees are not on a travel status, and must subsist themselves. Any subsistence obtained must be directly at the expense of the employees, or indirectly through deductions made on the payroll for subsistence furnished. Wives and families of employees are not permitted to be entertained in temporary surveying or reconnaissance camps.

LEAVE OF ABSENCE.

78. Leave of absence, authority for.—The allowance of leaves of absence to employees in the federal service has been covered by many acts of Congress. All of the former laws were repealed or amended by the act of March 15, 1898 (30 Stat. L., 316), which covers the matter generally; the act of July 7, 1898 (30 Stat. L., 653), and the act of February 24, 1899 (30 Stat. L., 890). For the text of these laws, see p. 523.

The rules and regulations governing leaves of absence in this Service are based on Departmental circular of February 1, 1910, copies of which may be obtained upon application to the Director.

79. New, temporary, and per diem employees.—Regular employees who have been in the department less than a year, including those reinstated, except those appointed by transfer from other departments, will be entitled to annual and sick leave of absence at the rate of two and one-half days for each month of service. Persons transferred from another department, or from one bureau or office to another within this department, will be charged with the leave taken in current year prior to such transfer. Certificates

from their former departments will be required. Employees transferred from this department to another will be given certificates showing their absence in the current year to date of transfer. Per diem employees shall not be granted leave with pay if their appointments state salary "when actually employed." If per diem rate is simply a measure of salary and they are regularly and continuously employed without limitation, they are entitled to leave the same as those with annual or monthly rates of salary. Temporary employees will not be allowed leave with pay for the first two months of service.

80. Application form.—Applications for leave of absence shall be made upon a printed form (7-151—card size—for field employees, and 1-034 for Washington and Chicago office employees). All applications of field employees shall be promptly forwarded to the Director.

81. Leave of absence, authority to grant.—The Director is authorized to grant, through the chief clerk to the clerks and other employees of the Service the annual, sick, and military leave with pay permitted by law; but applications for leave without pay shall be forwarded to the Secretary through the Director. It is not to be understood that leave of any nature is a right which can be demanded, but is a privilege and will be granted only when in the opinion of the approving officer the public interests do not suffer by such absence. The supervising engineers in the field are authorized to grant annual leave to employees in their respective divisions.

82. Leave revocable.—Leave of absence may be revoked at any time and the employee ordered to return to duty before its expiration, should the exigencies of the service require it.

83. Accrued leave allowed on separation.—On separation from the Service by resignation, dismissal, or transfer, employees will be allowed only accrued leave at the rate of two and one-half days for each month of service since the first of the calendar year; but the Director may grant more than this (within the legal limit) when separation occurs after the middle of the year and the employee has served five or more years and there are other meritorious reasons for exception to the rule, in the latter case in writing.

84. Allowance of leave confined to current year.—Leave is not cumulative. Employees who are prevented by the requirements of the Service, or otherwise, from availing themselves of the regu-

lar annual leave will not be entitled to it, or any portion thereof, in a subsequent year; nor will leave to be used in one year and charged to a subsequent year be granted.

85. Sundays and holidays, annual leave.—Sundays and legal holidays and holidays by executive order, whether for the whole or part of a day, at the beginning or end of any kind of leave, or within a period of annual leave, will not be counted; but those which occur within a period of sick leave or leave without pay will be counted.

86. Absence for promotion examinations.—Absence of employees in the Director's office while actually engaged in taking promotion examinations, held by the Civil Service Commission, will not be charged.

87. Annual leave, application in advance for.—Application must be made in advance of the date of the beginning of the leave on Form 7-151 for field service and Form 1-034 for Washington office employees, and should be made for only the number of consecutive days desired. Leave charged to the annual leave account for a period longer than two full days shall be applied for at least five full days before such period of leave is to begin to run.

88. Non-educational employees, annual leave for.—Engineers in charge of project may grant to employees in registered (non-educational) positions, within their discretion, annual leave upon the basis of one day for each calendar month of employment, the leave to be subject to the same regulations as those now in force with reference to employees of the classified service under Secretary's appointment, insofar as such regulations may be applicable, except that the leave granted such registered (non-educational) employees will be upon the basis of one day instead of two and a half days for each calendar month. Leave with pay to non-educational employees is not to be granted indiscriminately, but only in cases where faithful and efficient service or constant confinement to duty warrant the absence of such employees with pay. (Secretary, July 10, 1912.)

89. Physician's certificate.—Sick leave will not be allowed without a physician's certificate, unless application is accompanied by a sworn statement that the absence was due entirely to personal illness, that no physician was employed, that the employee was wholly unable to perform official work or to be present at his post

of duty, and that he was confined to his residence (giving same) during said period. A physician's certificate should show the name of the employee, that he personally attended him, the date or dates of attendance, the place of attendance (residence or office—street and number), the duration of the illness, and that the employee was actually physically disabled for the performance of official duties. Certificates of sickness from none but regularly licensed physicians will be acceptable. Periods not exceeding three days may be granted on affidavit, and the aggregate of affidavit sick leave shall not exceed twelve days in one year. Applications must be submitted in duplicate.

90. **Investigation.**—When deemed advisable an officer of the department will be directed to investigate and report the facts in any case of sickness or absence. Slight ailments or indisposition will not be accepted as sufficient cause for allowing sick leave; such absences should be charged to annual leave.

91. **Quarantine.**—When an employee has been exposed to a contagious disease against which the medical authorities quarantine the patient, he should immediately file with the Director a certificate from the attending physician, where such be the case, stating that in his judgment the presence of the employee in the office would jeopardize the health of fellow-clerks. Application for leave with pay for the time lost must be accompanied by a certificate from the health office showing that a case of contagion existed on the premises during the time covered by the application, and the attending physician must certify that all danger from contagion has passed.

92. **Half day granted, not less than.**—Sick leave will not be granted for less than half a day. Absence in excess of half a day will be charged actual time. Sick leave will not be granted in advance.

93. **Professional treatment.**—Absence for the purpose of being treated professionally by a dentist at his office is not allowable as sick leave. This is not intended to disallow sick leave for detention at home by illness or disability due to causes as to which a dentist is qualified to certify.

94. **Sundays and holidays, sick leave.**—Sundays, holidays, and half holidays occurring within a period of absence on account of sickness or quarantine will be charged, but when occurring at the beginning or end of such leave will not be charged. When an em-

ployee is on sick leave which expires on (including) Saturday, and continues absent beginning Monday following on annual leave, the intervening Sunday is not charged.

95. Penalties for deception.—All employees will be held to a strict accountability for statements made by them of inability to perform duty. When sick leave has been granted and subsequent developments prove that it was obtained by misrepresentation, it will be charged to leave without pay even if the offender has annual leave still due. A second attempt to mislead or deceive official superiors, directly or indirectly, in regard to absence on account of alleged sickness, will be deemed sufficient cause for dismissal.

96. Modifying annual to sick leave.—No modification of annual to sick leave will be made unless sickness begins on or before the first day of the period granted as annual leave, when the latter may be surrendered and sick leave granted instead under the usual limitations. The circumstances and surroundings of an employee on vacation are usually so different from when on official duty that it seems beyond the intent of the law and regulations to grant sick leave during a period of annual leave.

97. Leave without pay, applications for.—Applications for leave without pay are forwarded to the Secretary, with recommendation of the Director, for approval. Each application must be accompanied with a statement showing the cause for applying for leave without pay. Applications in triplicate should, whenever possible, be filed in advance of the leave. Leave without pay is not to be considered as a right, but may be granted as a favor only when, in the opinion of the Director, the public interests will not suffer by the absence.

98. Extended periods of leave not permitted.—Public service will not permit of an indefinite and indiscriminate extension of this privilege. Leave without pay for an extended period will not be granted, but the employee desiring such leave will be required to resign, subject to reinstatement, if in good standing.

99. Absence at beginning of year.—An employee who is absent at the end of the year without pay, and continues absent at the beginning of the next year, is not entitled to annual or sick leave on the new year's allowance until return to duty for an aggregate of thirty days; thereafter leave of absence with pay from January 1 is permissible.

100. **Deduction for excess leave.**—Absence of employees in excess of the legal allowance with pay must be covered by an application for leave of absence without pay for one day or more, as no excess can be permitted without a deduction therefor. In the case of a deduction of a day's pay where the employee has not been absent an entire day he may take the balance of the day's time without further deduction, subject to approval by the chief clerk, provided the time is taken in the same year.

101. **Deduction from annual and sick leave.**—A proportionate deduction from allowance of both annual and sick leave shall be made at the rate of one day for each twelve days (two and one-half per month) of furlough or leave without pay in the current year. If absence without pay for twelve or more days should occur after annual leave is exhausted, application for leave without pay to modify the excess of annual leave already taken will be required. This applies also to reinstated employees in regard to the period of their separation from the department in the current year.

102. **Sundays and holidays included.**—Sundays and holidays and half holidays occurring within a period of leave without pay will be charged as whole days. Saturday half holidays during the summer months will be charged as whole days.

103. **Half holiday ending leave.**—Where the last day of a period of leave without pay is a Saturday (or other day) of which the afternoon is a holiday, and the person returns to duty the following Monday morning, it is necessary to charge the whole day to conform with the Treasury regulation, which forbids the division of a day's salary; and the balance of the overcharged day may not be taken at some other time without further charge.

104. **Sunday between sick leave and leave without pay.**—When sick leave expires on (including) Saturday and the employee continues absent, beginning Monday following on leave without pay, the intervening Sunday is charged without pay.

105. **Penalty for absence without leave.**—Employees absent without first obtaining leave, and not sick or quarantined, may be subject to the enforcement of leave without pay, and repetitions of the offense may be deemed good ground for dismissal.

106. **Private work.**—Engineers in the regular employ of the United States cannot take outside work unless by specific authority in each case from the Secretary. In some cases of public or quasi-

public works under States, municipalities, or large corporations, the public interest may be subserved by the Secretary authorizing such employees to aid by professional advice at rates of remuneration common among consulting engineers but not at a less cost to the proposed employer and at rates specified in advance. The following is the text of an Executive Order issued in 1873 relative to the acceptance of State and other offices by Federal employees:

By the President of the United States.

EXECUTIVE ORDER.

Whereas, it has been brought to the notice of the President of the United States that many persons holding civil office by appointment from him, or otherwise, under the Constitution and laws of the United States, while holding such federal positions accept offices under the authority of the States and Territories in which they reside, or of municipal corporations, under the charters and ordinances of such corporations, thereby assuming the duties of the State, Territorial, or municipal office at the same time that they are charged with the duties of the civil office held under federal authority:

And whereas it is believed that, with few exceptions, the holding of two such offices by the same person is incompatible with a due and faithful discharge of the duties of either office; that it frequently gives rise to great inconvenience, and often results in detriment to the public service; and, moreover, is not in harmony with the genius of the Government:

In view of the premises, therefore, the President has deemed it proper thus and hereby to give public notice that, from and after the 4th day of March A. D. 1873 (except as herein specified), persons holding any federal civil office by appointment under the Constitution and the laws of the United States will be expected, while holding such office, not to accept or hold any office under any State or Territorial government, or under the charter or ordinances of any municipal corporation; and further, that the acceptance or continued holding of any such State, Territorial, or municipal office, whether elective or by appointment, by any person holding civil office, as aforesaid, under the Government of the United States, other than judicial offices under the Constitution of the United States, will be deemed a vacation of the federal office held by such person, and will be

taken to be, and will be treated as, a resignation by such federal officer of his commission or appointment in the service of the United States.

The offices of justices of the peace, of notaries public, and of commissioners to take the acknowledgment of deeds, of bail, or to administer oaths, shall not be deemed within the purview of this order and are excepted from its operation and may be held by federal officers.

The appointment of deputy marshall of the United States may be conferred upon sheriffs or deputy sheriffs. And deputy postmasters, the emoluments of whose office do not exceed six hundred dollars per annum, are also excepted from the operations of this order, and may accept and hold appointments under State, Territorial, or municipal authority, provided the same be found not to interfere with the discharge of their duties as postmasters. Heads of Departments and other officers of the Government who have the appointment of subordinate officers are required to take notice of this order, and to see to the enforcement of its provisions and terms within the sphere of their respective departments or offices, and as relates to the several persons holding appointments under them, respectively.

By order of the President :

HAMILTON FISH.

Secretary of State.

Washington, January 17, 1873.

Inquiries having been received as to the application of said Executive Order, a further order was issued on January 28, 1873. In reply to an inquiry whether the order prohibits a Federal officer from holding also the office of alderman or common councilman in a city, or of town councilman of a town or village, or of appointments under city, town, or village governments, it is held that offices of the description referred to, by whatever names they may be locally known, whether held by election or by appointment, and whether with or without salary or compensation, are of the class which the Executive Order intends not to be held by Federal officers. It is held that positions and services on boards of education, school committees, professorships in colleges, etc., are not regarded as "offices" within the contemplation of the Order, and officers of the Government may engage in such service provided it does not interfere with their official duties. The head of the Department will be the sole judge whether or not the employment does thus interfere. It was also held that the said Order does not prohibit Federal officers

from being officers of the militia in the States and Territories. Also that unpaid service in fire departments is not regarded as an office within the intent of the Order, and may be performed by Federal officers, provided it does not interfere with their official duties, of which Head of the Department will in each case, be the judge. Employment by the day as mechanics or laborers in the armories, arsenals, navy yards, etc., does not constitute an office of any kind, and those thus employed are not within the contemplation of the Order. Master-workmen and others who hold appointments from the Government, or from any Department whether for a fixed time or at the pleasure of the appointing power, are embraced within the operation of the Order.

Any engineer accepting employment by that act becomes separated from Government employment. Engineers will not be permitted to compete generally nor engage in private practice except as above stated.

107. **Favors or gifts not to be accepted by.**—Employees should not accept gifts, favors, perquisites, or other personal privileges from contractors, dealers, or others having business relations with the Service.

ENTRIES, RECLAMATION HOMESTEAD.

For instructions see circular of the General Land Office and Reclamation Service approved February 6, 1913, as amended to date.

ENTRYMEN, EMPLOYMENT OF.

Upon the question as to whether homestead entrymen will be permitted to leave their claims and work as laborers on reclamation projects, without subjecting their entries to contest for failure to maintain continuous residence, the Assistant Attorney General held, in an opinion approved by the Secretary of the Interior, December 31, 1906, as follows:

There is, however, no reason why the entryman may not engage in such work without forfeiting by his temporary absence from the land his homestead right. The rule is well established by a long line of decisions that *after a residence has once been established in good faith*, temporary absence

from the land for the purpose of earning a living, not inconsistent with an honest intention to comply with the law will not of itself constitute abandonment, but will be considered as constructive residence upon the land, especially where good faith in all other respects is manifest. The entryman must, however, evince by his acts an honest intention to maintain a permanent residence, and to make the land a home to the exclusion of one elsewhere. (*Dammon v. Sinclair*, 26 L. D., 219; *Brandon v. Fuller*, 28 L. D., 485.)

The rulings of the Department in this respect have been exceedingly liberal, and as the question of good faith and intention of the entryman must be determined from the facts in each particular case, it is not advisable that the Department should determine in advance what acts, or what conditions would justify temporary absences from the land by an entryman.

ENTRYMEN, HOMESTEAD, LEAVES OF ABSENCE FOR.

For instructions see circular of General Land Office and Reclamation Service approved February 6, 1913, as amended to date.

EQUIPMENT, LOCAL TRANSFER OF.

It is sometimes necessary to transfer equipment, materials and supplies from one feature account to another. In such cases Form 7-779 should be used, instructions for the use of which are printed thereon. The prices for all articles transferred should be agreed upon by the parties issuing and receiving them, and should be inserted on the transfer blanks.

EXAMINERS, INSTRUCTIONS REGARDING DUTIES OF.

- Administrative reports, par. 4.
- Contract forms, approval of, par. 1.
- Correspondence, par. 5.
- Duties, par. 2.
- Local laws and decisions, par. 3.
- Monthly reports, par. 6.

(*See also* LANDS, ACQUISITION OF, PARS. 47, 50, 51; *also* CONTRACTS, PARS. 14-16, 36; *also* SPECIAL FISCAL AGENTS, RESPONSIBILITIES AND DUTIES OF, PAR. 80; *also* SURVEYS, PAR. 25.)

1. **Contract forms, approval of.**—The examiner assigned to a project shall approve, as to form, all contracts executed within his district, except as provided in CONTRACTS, PAR. 36, in order to make sure that the requirements of the law and of the regulations have been fully met.

2. **Duties.**—The examiners in the field are attached to the office of the supervising or project officers and their duties are of advisory character, covering the legal phases of the work, which consist largely in negotiation for the purchase of land; the filing, purchase and adjustment of water rights; the preparation and construction of contracts; questions arising in the distribution of water to settlers; and in the dealings with the water users' associations.

3. **Local laws and decisions.**—They should familiarize themselves with the local laws and court decisions of the State or Territory in which they are operating; and with the Federal statutes, maintaining for ready reference a file of the circulars, memoranda and service orders from the Director's office. The Washington office should be promptly advised of any new and important local decisions or laws affecting the work of the Service.

4. **Administrative reports.**—In administrative matters, the examiner should report through the supervising or project officer, or should prepare the correspondence for the officer's signature or make report to the officer over his own signature as may be preferred by the officer.

5. **Correspondence.**—In all matters relating to strictly legal questions or to internal administration of the legal division, correspondence should be addressed by the examiner to the supervising engineer in charge of the Legal Division at Washington, a carbon being furnished to the engineer to whose office the examiner is detailed. (*See also* CORRESPONDENCE.)

6. **Monthly reports.**—On the last day of each month the examiner will make report to the supervising engineer in charge of the Legal Division at Washington, covering the business of the month in all matters designated in the foregoing, with sufficient detail to keep the Washington office fully advised, furnishing carbon copies to the engineer to whose office he is detailed.

EXCESS BAGGAGE.

Transportation requests should not be used to cover charges for excess baggage. If an employee moves private property it should be done at his own expense, and if he be under the necessity of shipping public property it should be sent by freight or express, covered by a Government bill of lading, or if practicable, it may be put into small parcels and sent by mail under the Government frank. When an employee moves private property which is essential equipment for his work in the Service he may upon request be allowed to ship same by freight or express upon a Government bill of lading. This privilege is granted on the understanding that the property transported is necessary for the public service. (*See TRAVEL EXPENSE, PAR. 30.*)

EXCESS LANDS.

Entries, par. 2.

Private lands, par. 1.

(*See also REPAYMENTS, SECURITY FOR.*)

1. **Excess private lands.**—Persons who desire to secure the benefits of the Reclamation Act under any project and who own lands under one or more projects in excess of 160 acres, are required to dispose of the excess so that at the time when the water is furnished no one person holds more than 160 acres of irrigable land. They may, under some projects, be required to reduce their holdings to such less area as may be fixed by the Secretary of the Interior. In order to insure this adjustment it will be necessary for such persons to agree to the subdivision and sale of their excess lands so that they shall not be held in tracts in excess of the area fixed by the Secretary of the Interior. In like manner land owners who are not qualified to perfect water rights under the Reclamation Act must agree to dispose of their lands to qualified applicants under such terms as may be established by the Department. In general terms land owners are required to convey their lands in trust to or empower a water users association, or other trustee duly designated with power in the trustee to sell the same at public auction in case the land has not been sold to parties qualified to apply for a water right under the provisions of the Reclamation

Act, when water is ready for delivery by the United States, or within a reasonable time thereafter as designated by the Secretary. Copies of the forms used for this purpose are subject to approval by the Secretary. It is not intended that there shall be any restriction on transfers by the owners of these lands while so held in trust, even though the purchaser may not himself be qualified to apply for a water right under the Reclamation Act, but the conditions of the trust and power of sale remain in effect until the acceptance of an application for water right duly made by a qualified holder of the land.

2. **Excess areas in entries.**—Reclamation homestead entries and desert entries coming within the provisions of the Reclamation Act are subject to the rule of approximation that when the excess area therein above 160 acres is less than the deficiency would be if the smallest subdivision were excluded it may be included in the entry; where it is greater it must be excluded. (Secretary, March 30, 1910, 38 L. D., 513.)

EXPERIMENTAL FARMS.

The Department of the Interior decided on December 18, 1909, that there is no authority of law whereunder money may be taken out of the reclamation fund and devoted to the purpose of constructing buildings and improvements for the use of the Department of Agriculture upon experimental farms. The withdrawal of public lands for such farms and the furnishing of water therefor is, however, proper and may be continued.

EXTRA WORK, HOW TO VOUCHER.

Where extra work has been done by a contractor in connection with his contract, the items should be entered thereon in the following form:

Extra Work.

For labor and materials as per attached itemized statement.

Actual cost of labor and materials \$.
 % added, as per paragraph of Contract No.

To the voucher should be attached two papers:

1. Itemized statement of labor and materials, with engineer's certificate as follows:

I hereby certify that the above statement of cost of labor and materials is correct, and that the said extra work was performed in accordance with my instructions of, and that the same has been satisfactorily performed.

2. Copy of letter to contractor authorizing the extra work.

FARM-UNIT PLATS.

Amendments, applications for by entrymen, par. 23.

Amendments occasioned by assignments, par. 24.

Application for resurvey, par. 14.

Areas to be excluded, par. 18.

Boundaries and ownership distinctions, par. 7.

Changing irrigable acreages, par. 13.

Definition, par. 1.

Designation of farm units, par. 8.

Determination of farm-unit area, par. 2.

Duplications to be avoided, par. 10.

Entries prior to public notice, par. 4.

Forwarding plats to Director, par. 21.

Fractional acreages, par. 15.

Lettering of units, par. 9.

Method of showing irrigable acreages, par. 12.

Official areas, par. 16.

Preparation of plats, par. 3.

Printing and distribution, par. 22.

Private lands not to be subdivided, par. 11.

Relinquishment of part of farm unit, par. 25.

Rights of way under act of Congress, par. 19.

Statistics, par. 20.

Time of preparation, par. 5.

Topographic features, culture, etc., par. 17.

What should be shown on plats, par. 6.

For matters relating to surveys of irrigable areas, see Surveys.

1. **Definition.**—A farm-unit plat is a plat of a township, usually on a scale of two inches to the mile, and may be either a preliminary plat showing merely the farm unit subdivisions of public

lands, or it may be a final plat showing farm unit subdivisions of public lands and the areas, public and private, to be served with water. These plats, after being approved by the Secretary, are photo-lithographed and copies are filed in the General Land Office and local land office. They form the official record to which homestead entries and water right applications must be made to conform. The term farm unit relates only to a tract of public land fixed as a homestead entry under the Reclamation Act.

2. Determination of farm-unit area.—While a project is in course of construction the examination of the soil and the determination of local conditions should be carried on to the end that early determination may be had of the "limit of area per entry, which limit shall represent the acreage which, in the opinion of the Secretary, may be reasonably required for the support of a family upon the lands" entered subject to the provisions of the Reclamation Act. A board of engineers should be convened for consideration of this important proposition and to make appropriate recommendation relative thereto. At the same time recommendation should be made in case it is deemed advisable to limit the area for which water will be furnished to lands in private ownership to less than 160 acres.

3. Preparation of plats.—Upon approval by the Secretary of the areas to be adopted in these cases the farm unit plats are prepared accordingly. Where the farm-unit boundaries do not conform to the regular subdivision lines so that resubdivision surveys are necessary, the instructions for subdivision surveys should be closely followed, and proper diagrams with field notes for the resubdivided tracts should be prepared and accompany the farm unit plats in order that copies may be filed in the General Land Office. (*See SURVEYS, PARS. 27-29.*)

4. Entries prior to public notice.—Prior to the passage of the Act of June 25, 1910 (36 Stat., 835, see sec. 5, p. 477) entries could be made on lands withdrawn as irrigable. Such entries were usually made for the maximum limit of area allowable under the Act, 160 acres, and it was necessary for such entrymen to conform their entries to the smaller farm units subsequently established. For the purpose of these adjustments preliminary plats showing merely the boundaries of the farm units were filed, the final plats, showing the irrigable areas on which payment must be made being filed later, but prior to the time water was to be ready for delivery.

Since the passage of the said Act no reclamation homestead entries can be made until after public notice has issued.

5. **Time of preparation.**—(a) In case reclamation homestead entries have been lawfully made, preliminary plats showing farm-unit subdivisions and total areas should be prepared as early as possible before the opening of the project to irrigation, in order that any filings which may have been made may be conformed to the units as laid out, thus avoiding, as far as possible, the confusion due to later adjustments of conflicting claims. On these plats the irrigable areas are not shown and the total areas of public-land farm units are shown only when the tracts are irregular. (b) Final farm-unit plats are prepared as soon as the irrigable acreage can be *definitely* determined, and show the area of public lands subdivided into farm units which it is intended to open to entry and the areas of private lands for which water-right applications may be made. If the irrigable area cannot be defined it is best to supply water under water-rental contract until the irrigable area can be ascertained.

6. **What should be shown on plats.**—The plats should show for each township the lands opened to irrigation, public and private, section and subdivision lines extending only as far as necessary, the remainder of the township being left blank.

7. **Boundaries and ownership distinctions.**—Boundaries of individual public land farm units should be shown by solid black lines; outer boundaries of private land areas by broken lines. Individual ownership should not be indicated, but the total irrigable area of each 40-acre subdivision or land office lot in private ownership should be shown. Where the land is bounded by a meandered stream the land lines should be run to and follow the meander line thereof as shown on the official township plats issued by the General Land Office. United States reservations should be shown as shaded areas and total and irrigable areas and purposes of reservations noted on the original plats. The purpose of such reservations and irrigable areas, however, will not be shown on the printed edition of the plats except that areas reserved under the town-site acts will be so marked. Should there be an agreement for the disposition of State and railroad lands under the terms of the Reclamation Act, such lands should be given distinctive boundary lines and farm-unit subdivisions should be shown.

8. **Designation of farm units.**—Farm units should be lettered

A, B, C, etc. (omitting the letters I and O), beginning at the north-east corner of each section and continuing alternately from right to left and left to right after the manner of section numbers.

9. **Lettering of units.**—Where farm units of ten or twenty acres are made, or where the number of units in the sections exceed 25, each quarter-section should be independently lettered.

10. **Duplications to be avoided.**—Where units include lands in more than one section care should be taken that designating letters are not duplicated in any single section or quarter section. Where units include lands in more than one township the designation, boundaries and areas should be shown on the township plat containing the larger portion of the unit, and the boundary and designating letter of the unit should be outlined on the adjoining plat without showing the areas. No letter which has previously been used in designating a farm unit within or partly within a section, whether on a superseded plat or in connection with an amended or canceled farm unit, or otherwise, should be again used in designating a farm unit in the same section.

11. **Private lands not to be subdivided.**—Tracts of private lands should not be subdivided into units or designated by letters.

12. **Method of showing irrigable acreages.**—On farm-unit plats the irrigable acreage should be indicated on each public land farm unit. When less than the total area of the farm unit is irrigable, the irrigable acreage should be indicated by figures enclosed within a circle or otherwise designated. The irrigable acreage of private lands should be indicated for each separate 40-acre tract or land office lot.

13. **Changing irrigable acreages.**—When once approved by the Secretary of the Interior the irrigable acreage cannot be changed without difficulty and embarrassment. After the approval of plats it is often impossible to increase the irrigable acreage for lands which have been entered; accordingly plats showing irrigable acreages should not be submitted for the approval of the Secretary until after careful determination.

14. **Application for resurveys.**—Every application for resurvey of the irrigable area of a farm unit or private land holding covered by water-right application on a claim of error in the area, shall be accompanied by a deposit in the sum of \$25. The application shall contain a stipulation that, in case it be found in the

judgment of the project manager, that the irrigable area shown on said plat is incorrect to such an extent as to justify the resurvey, the deposit shall be refunded, but that if, in the judgment of the project manager, such resurvey was not justified, the United States shall retain such amount of the deposit as may be necessary to cover the cost of the resurvey, the balance, if any, to be returned to the applicant.

15. Fractional acreages.—Irrigable acreage of both public and private lands should be given to the nearest hundredths of acres. Decimals should not be extended beyond two places.

16. Official areas.—When the irrigable area exceeds by two per cent or more the official area shown on the Land Office plat, the actual irrigable area should be noted and underscored. When the difference is less than two per cent the official area should be used (Affirmed by Secretary, March 23, 1912, case of J. E. Enman, Klamath project, Oregon.)

17. Topographic features, culture, etc.—Principal features such as large rivers, lakes, etc., affecting boundaries should be shown on the plats, and also the lines of main canals and main laterals. The location of principal towns and railroads should also be shown.

18. Areas to be excluded.—In cases where the boundary of a farm unit is the line of a railroad or of canal having right of way granted by Act of Congress, or where the right of way constitutes an easement only, the total area of the unit should be computed up to the center line of the right of way, but the area of such granted rights of way included within the farm unit should be excluded from the irrigable area. No deduction from the irrigable area subject to water-right charges will be made on account of right of way for highways or irrigating ditches. (First Assistant Secretary, June 4, 1910, 39 L. D., 2.) Under the railroad right-of-way act of March 3, 1875, the width is 100 feet on each side of the center line. The general irrigation-right-of-way act of March 3, 1891, provides for right of way to the extent of the ground occupied by the water of the canal and its laterals, and 50 feet on each side of the marginal limits thereof.

19. Rights of way under Act of Congress.—Where right of way for canals or laterals has been reserved of indefinite width, as under the Act of August 30, 1890 (26 Stat. L., 391), the officer will determine the width to be recognized, providing fully for future

operation and maintenance, and in the case of old canals acquired by the United States, giving due consideration to the determination of the former owners.

20. **Statistics.**—A statement should appear on the margin of each farm-unit plat giving the total number of farm units, total area and total irrigable areas of public, private, railroad and State lands, total area of United States reserves, etc. Where a unit includes lands in two townships the unit should be counted in the township containing the larger proportion of the area.

21. **Forwarding plats to Director.**—As soon as completed the originals or copies of either preliminary or final plats should be forwarded to the Director for examination and approval by the Secretary.

22. **Printing and distribution.**—After approval, all farm-unit plats will be photolithographed and printed in standard form, a sufficient edition being provided to allow of a supply being kept on hand in the offices of the supervising and project managers and at the Washington Office, where copies may be procured by intending settlers and others at the nominal price of 10 cents per copy. A set of plats is also sent to the water users association when approved.

23. **Amendments, applications for by entrymen.**—Every application for amendment of a farm unit should be made in writing, signed by the applicant, and copy thereof transmitted to the Director with report and recommendation by the project manager, ~~through the supervising engineer, with his recommendation.~~ If no objection appears, appropriate recommendation for amendment of the farm unit in accordance with the report of the officer will be submitted to the Department. The General Land Office regards the amendment of the farm unit in such cases by the authority of the Secretary, as equivalent to an authorization for a corresponding amendment of the entry. The entryman desiring to make such amendment shall submit his application therefor to the project manager who will transmit the same with his recommendation through the proper channels to the Director, who, if he finds no objection, will proceed as in other cases of proposed amendments of farm units. In this connection it is desired specially to emphasize the necessity for care in recommending amendments which would allow relinquishment of undesirable portions of farm units, thus leaving available for re-entry areas which are unattractive. It is expected that the general policy of the Reclamation Act will be fol-

lowed in all cases so that each farm unit will contain a sufficient area for the support of a family, or that the land released is of such character that it will be taken up either by itself or as part of another tract. Amendments of farm units by the inclusion therein of additional lands will be made only when the entire area of the farm unit as amended represents not more than that acreage which may be reasonably required for the support of a family upon the lands in question. If a farm unit contains such an acreage there would be no justification for its amendment by the inclusion of any additional lands, whether non-irrigable or otherwise. There is no objection to the amendment of a farm unit by the inclusion of non-irrigable land, but this must be based on the fact that the entire tract, including the irrigable and non-irrigable area, is necessary for the support of a family.

24. **Amendments occasioned by assignments.**—Regulations governing amendments of farm units occasioned by assignments of homestead and desert-land entries are published in General Land Office and Reclamation Service Circular approved by the Department February 6, 1913, paragraphs 32 to 37, inclusive, as to homestead entries, and paragraphs 117 to 123, inclusive, as to desert-land entries. The project manager will, upon receipt of application for such amendment, if approved by him, prepare diagram showing the new farm units exactly as they will appear on the farm-unit plat involved. The diagram should be endorsed at the bottom "Cancel Farm Unit, Sec., and substitute therefor Farm Units and, as shown above." Below this the approval of the project manager should be noted as follows:

Approved (date),
, *Project Manager.*

25. **Relinquishment of part of farm unit.**—A homestead entryman subject to the Reclamation Act of June 17, 1902 (32 Stat., 388), may relinquish a part of his farm unit and have the payments which had been made on the relinquished part credited on the charges against the retained part, provided that the amendment in question may be allowed without jeopardizing the interests of the Government in the collection of the charges against the portion of the tract relinquished. For procedure in this connection see General Land Office and Reclamation Service Circular approved February 6, 1913, pars. 99-101.

← *See Amendment*

FENCING ON OR ACROSS CANAL RIGHT OF WAY.

Authority to construct fences should be allowed only under carefully drawn conditions and upon approval of the supervising engineer. Fencing or interfering with the use and occupation of rights of way reserved to the United States by the act of August 30, 1890 (26 Stat., 391), or obtained in other ways, is illegal and proper action will be taken in the courts when such action is taken or attempted. For full instructions see **STRUCTURES OVER DITCHES AND CANALS**; *see* **CONTRACTS**, PARS. 46-48.

FIELD PURCHASES.

In cases where it is necessary for managers, superintendents, foremen and others to make a direct purchase of materials and supplies, they should request the party of whom purchase is made to send an invoice with the shipment. On receipt of the shipment, the articles received should be checked against the invoice and, if all the articles listed thereon are received in good condition, the invoice should be stamped with the invoice receipt stamp and signed, account numbers should be inserted together with the amounts chargeable to each, and the invoice should be mailed to the project office for the necessary bookkeeping entries and final payment. The practice of making purchases in the field should, however, be discouraged as much as possible and at all times should be confined to articles needed for immediate use. Where such purchases are made from farmers or small dealers, it may not be possible to secure invoices. In such cases local reclamation invoice, Form 7-700, should be used.

FLAGS, DISPLAY AND CARE OF.

It is desired that the national colors be displayed in an appropriate manner at all field headquarters and offices and all important or permanent camps, and upon all buildings occupied and used solely by the Reclamation Service for office and administrative purposes. Flags can be had upon requisition from the Director's office. There should be secured for the use of each of the camps and buildings falling within the above classification, two United States flags, one large and one small, and an appropriately equipped staff or pole for the display of the colors; the smaller flag (or an old flag) to be dis-

played during windy weather and the larger one during fair and calmer weather. [Flags shall be displayed only during regular working hours and on working days, except on the National Memorial Day, May 30 of each year, when the flag shall be displayed during the usual hours, at half-staff. The flag will be half-staffed in the usual manner by raising to the top of the staff and lowering to a position about half way between the center and top of staff. Upon other appropriate occasions the flag may be displayed at half-staff under direction of the engineer in charge. During extremely windy or stormy weather the flag will not be displayed. In cases where an old flag of the larger dimensions is on hand it may be substituted for use as a storm flag in place of the smaller flag before mentioned. The hour of raising and of lowering and housing the flag each day shall be designated by the officer in charge. Under no circumstances should the flag be allowed to remain indefinitely on the staff or pole but it must be neatly folded and put in a suitable place each night. The officer in charge of each office or camp will designate one employee whose duties shall be to display the flag in accordance with these instructions, and to properly care for and protect the flags furnished for use at such office.]

FORMS, USE OF.

Precautions should be taken to keep on hand a stock of such forms as may be needed, but it is not necessary to provide for exceptional cases. The use of any particular form or blank, if not convenient, should not be insisted upon, nor should important work be delayed in order to procure the exact form or blank.

FUNDS, PRIVATE, ADVANCE OF.

Personal funds should not be used to pay Government obligations except in emergencies, or where payment is demanded by the merchant before delivery of supplies will be made. Persons in a travel status may use private funds to cover personal expenses incident to the travel status, and secure reimbursement upon proper vouchers when covered by travel orders.

FURNISHING INFORMATION IN THE FIELD.

Statements are frequently made by settlers and others on reclamation projects that field men of the Reclamation Service have made

Canceled
See Annex

Cancelled
See Amendment

promises that have not been fulfilled, or have given information which was not correct. In order to guard against well-founded complaints of this character, all field men, including engineers, instrument men, and assistants, water-masters, ditch-riders, etc., are advised that they should not attempt to give information or advice to water users or others with respect to the work in hand or the policy or plans of the Service. It is expected that to all inquirers courteous replies will be given to the effect that in order to prevent any misunderstanding, an order has been issued that information will be given out from the project office only. The person making the inquiry should be advised to write to the project engineer or Manager, stating the facts and asking for information upon the desired points.

GENERAL CLASSIFICATION BOOK (FORMS 7-822 AND 7-823).

Insert a sufficient number of pages in the binder to cover the account numbers shown in the account number book. Number the pages serially, except the first two, which are to allow for the classification of account numbers 0 to 9 inclusive. After the pages have been numbered, page 1 will show the distribution of accounts Nos. 10 to 19 inclusive; page 45 of accounts Nos. 450 to 459 inclusive, etc. In this way each account may be readily found. In cases where certain accounts are no longer active by reason of the completion of the work which they represent, pages for them may be omitted. At the end of the month all items forming integral parts of cost data will be distributed in this book. The charge for labor will be taken from the recapitulation of the time books. The charge for articles or materials furnished by storehouses will be taken by totals from the requisitions daily and a percentage for freight charges should be added at the end of the month, unless the expense for freight is directly included in costs of articles as shown on the requisition. Other charges, such as direct charges from the voucher register, power, lumber, cement, shop orders, etc., will also be added so that the total of the distribution for the month will be the total of the cost-ledger account in the general ledger less credits to boarding-house, or mess accounts, and accounts of a similar nature. In order to avoid journalizing, credits may be taken up on this book and carried to the proper accounts later. Pencils or inks of various colors may be used to enter certain classes of cost data. For

instance, black ink or pencil for issues of various kinds; green ink or pencil for services; purple ink or pencil for corrals, etc. This plan may frequently save much time in tracing charges. Another plan will be to divide the pages of the classification book into sections explained by a note on the title page as follows: Requisitions entered on lines one to ———. Feature transfers entered on lines ——— to ———. All other entries on remaining lines. No lines need be drawn dividing the sections as the note on the title page will suffice. General entries should bear proper notation by using appropriate initials according to where amounts are posted from. A sufficient number of pages of the Statement of controlling charges, Form 7-823, should be placed in the front and back of the binder that an account can be kept with all liability controlling accounts in the front of the book, and all asset controlling accounts in the back of the book. In the case of contract estimates and holdbacks these accounts will be credited in the front of the book and the feature on which the work was performed will be debited to account numbers. An account should also be kept in the classification book each month with each of such issuing departments as storehouses and mercantile stores on Form 7-823, in order that the project offices may be fully informed as to existing conditions. Enter every day, opposite the proper date, from the office copies of the requisition blanks, according to account numbers, the money value of the issue of such departments. A recapitulation of these daily issues or sales should be kept on a blank page of the book (Form 7-823) so that on each day the office may know the total money value of the stock on hand, and be able to check up the clerks in charge, without waiting until the end of the month. In entering the amounts by account numbers from the requisition blanks care should be taken to see that the total of the amounts entered equals the total of all the requisition slips for a particular day's business.

GENERAL EXPENSE, CLASSIFICATION OF.

1. **Recording and reporting general expense.**—The following classification of general expense is to be used in recording and reporting this class of costs. This classification should be used in reporting on Form 7-834; the items chargeable to the various headings should be omitted.

(1) *Salaries, engineering.*—Salaries and wages of project engineer, superintendent of irrigation, engineers, draftsmen, hydrographers, computers, stenographers and typewriters whose duties are primarily assisting any of the foregoing.

(2) *Salaries, clerical.*—Salaries and wages of chief clerks, bookkeepers, special fiscal agents, purchasing agents, file clerks, voucher clerks, payroll clerks, stenographers assisting any of the above, special charges account salaries and expenses of traveling inspectors when made against project, charges by Director's office for special work, as preparing special statements for project.

(3) *Salaries, legal.*—Salaries and wages of examiners, their assistants, stenographers, cost of special legal advice.

(4) *Leave, sick and annual.*—Salaries and wages of employees while away from duty on sick or annual leave granted in accordance with Civil Service law and regulations. (Earnings of employees on Sundays and holidays are not to be included in this account).

(5) *Travel.*—All travel expenses which are not chargeable to particular features, including actual expenses, per diem in lieu of actual expenses, transportation requests.

(6) *Stationery.*—All charges for stationery purchased, requisitioned from the Director's office, printing of blanks, books, lead pencils, pens, pins, ink, typewriter ribbons, cards, blotters, blue print paper, carbon paper, dating stamps and ribbons, drawing paper, envelopes, erasers, rubber and steel, ink stands, mucilage, paper fasteners, postage stamps for registered mail, tracing cloth, and all other similar expendable articles.

(7) *Livery.*—Proportion of corral expense based on use of horses, hire of automobiles, motor cycles, repairs to automobiles, motor cycles and bicycles owned by the Government, shoeing and cost of feeding horses exclusively kept for use of headquarters employees.

(8) *Telephone.*—Rentals, tolls, salary of operator.

(9) *Office supplies and expense.*—This account to be charged with rent of project office buildings, cost of all fuel, light, janitor service, towel supply, laundry of towels, soap, water and ice used in office.

(10) *Settlement.*—Free meals to prospective settlers, services of Government teams and drivers, cost of special courtesies extended to visitors, as representatives of the Secretary's office, Director's office, Congressional Committees, State officials, representatives of foreign countries, delegations of newspaper correspondents. (This is not to be considered as granting authority for such courtesies, but indi-

cates the method of charging the expense when properly incurred.)

(11) *Photography*.—Salaries and wages of employees engaged in exposing and developing negatives, printing pictures, cost of photographic supplies, photographs purchased, charges for photographic laboratory Director's office, photographic job work secured, mounting or framing.

(12) *Repairs to office buildings*.—All expense for salaries, wages, materials and supplies incurred in repairing project office building.

(13) *Furniture and fixtures, depreciation of*.—Depreciation charges either monthly or annually covering wear and tear on office furniture and equipment.

(14) *Camp maintenance (headquarters)*.—Labor, services of animals, and supplies used in the general upkeep of

the grounds, roads, walks, shrubbery, etc., about the project office.

(15) *Proportion transportation office*.—Amount of monthly charge for project proportion of transportation office at Chicago, transferred from Director's office.

(16) *Director's office expense*.—Project proportion of expense of the Director's office.

(17) *Expert engineering*.—All charges which cannot be made direct to features for consulting engineer's services, electrical engineer's office, and expenses for engineering boards on special work.

(18) *Supervising engineer's office expense*.—Proportion charged to project by supervising engineer to cover salaries and expenses of supervising engineer's office.

(19) *Injuries under act of May 30, 1908*.—Amounts paid as compensation arising out of and by virtue of the act of May 30, 1908, granting to certain classes of artisans and laborers employed by the United States the right to receive compensation for injuries sustained in the course of their employment.

(20) *Service cooperative insurance*.—The amount of all annual assessments against projects as proportion of fire losses incurred.

2. The general expense on projects shall be distributed each month to the physical or functional features based upon the ratio that the cost ledger charge during the month bears to the total of the cost ledger charges for the project. No accumulation of undistributed general expenses shall be made in the project books, except on dormant projects.

See
Amend

GOVERNMENT EMPLOYEES MUTUAL RELIEF ASSOCIATION.

The Government Employees Mutual Relief Association is a co-operative association composed of male employees of the Reclamation Service and other similar federal services to provide for indemnity for loss of salary, medical and burial expenses in cases of illness, accident or death. It is carried on along practical and conservative lines. Employees of the Service, and especially those outside of the Washington office, should inform themselves fully as to the purposes of the association, with a view of becoming members. In the past when death or sickness has occurred among members of the Service in the field, it has been frequently necessary for friends in the Service to contribute the necessary expenses, and such contributions have fallen heavily on those but little able to bear them. The chief purpose of the association is to eliminate entirely any possible need for further contributions of this kind. It is a duty, therefore, of every man in the Service, whose sickness or death may entail this burden upon his fellows, to provide against it by becoming a member of the Relief Association. The employe who will not provide for the future in this or some other way has no moral claim on members of the Service when sickness or necessity for financial aid occurs. The dues are \$12 per year, payable semi-annually in advance, with special provisions for payment monthly by those who are not employed on annual salary. The benefits are as follows: \$2 per day for loss of time, while not drawing salary. The limit of this benefit is \$150 in any period of twelve months. The sick benefits are doctors' fees not exceeding the rate of \$28 per week. For surgical operations, when necessary, in addition, according to a scale such as is followed by accident insurance companies; medicine, \$5 a week; hire of nurses, \$25 a week; hospital expenses \$15 per week; special expenses due to the disablement, \$50, the total under this provision not to exceed \$300 in any twelve months. In case of death, \$200 will be paid to the beneficiary, and when death occurs away from the locality designated as place of burial an additional sum equal to the actual and necessary expense of transporting the body to the designated place of burial, not to exceed \$100.

A proviso in the act approved August 15, 1911 (37 Stat., 16), relative to health, accident, and life insurance companies in the

District of Columbia, exempts from its requirements associations composed solely of employees of the United States.

GOVERNMENT FORCES, WORK DONE BY.

Work done on reclamation projects shall be designated in all cases as done either by contract or by Government forces. The expression "force account" should not be used, as it has no well defined meaning, in some places being used to designate work done by the employment of men and teams, and in other cases relates to work done by contractor's forces outside of the terms of the contract, which is also sometimes referred to as extra work.

HOSPITAL FEES.

Deductions from pay, par. 1.

Deductions not to be made when, par. 2.

Physicians, employment of, par. 5.

Projects on operation and maintenance basis, etc., par. 3.

Vouchers, par. 6.

Waivers of hospital benefits, par. 4.

1. **Deductions from pay.**—During the construction work on a project where the employees are quartered in a centralized camp or consist mainly of transient laborers, at least \$1.00 per month shall be deducted from the pay of all laborers, or other employees, who desire to avail themselves of the opportunity, for hospital service, the services of a physician or nurse and the purchase of medicine. Either contracts of employment, including provisions for these deductions shall be used or notices that such deductions will be made shall be posted in camp. (*See EMPLOYEES, PAR. 26.*)

2. **Deductions not to be made when.**—During construction work where the employees are scattered over a large area in small parties consisting largely of local people who have homes of their own, no deductions shall be made from their pay, and they shall be notified at the time of their employment that no deductions will be made for medical and hospital services and that no liability to furnish such services shall attach to the United States, and notices to that effect shall be posted in conspicuous places.

3. **Projects on operation and maintenance basis, etc.**—On

Cancelled - See Amendment

projects nearly completed or running on an Operation and Maintenance basis, no deductions shall be made, except as stated below, and notices to the effect that no deductions will be made for medical or hospital service and no liability to furnish such services shall attach to the United States shall be posted. When repair work on a large scale or drainage work is undertaken on the completed projects, and laborers are employed in large numbers in a centralized camp, the rule of deducting \$1.00 per month to cover medical attention shall obtain as under construction work. Each man shall be notified of this deduction when hired, notices posted in headquarters camps and arrangements made with some local physician to attend the sick and injured.

4. **Waivers of hospital benefits.**—Men who may be suffering some slight physical disability, as for instance hernia, should not be employed with a requirement that they sign waivers to hospital benefit or the right to claim compensation on account of said defect. It is practically impossible to refuse a man the benefit of hospital service on account of a disease for which he has signed a waiver if deductions have been made from his salary for hospital services, not only because of the ill effect upon the other men, but also on the ground of humanity, as a man who may be sick cannot be shipped out of camp to take care of himself with perhaps no resources of any kind to depend upon.

5. **Physicians, employment of.**—Physicians should not be employed by contract unless absolutely necessary by reason of the fact that the Civil Service Commission is unable to furnish eligibles.

6. **Vouchers.**—Vouchers for payments to physicians which provide for compensation based on the amount of deductions made, should give the numbers of payrolls, service vouchers, etc., on which deductions were made and the total amount on each of such vouchers should be shown.

INDIAN IRRIGATION.

1. **General statement.**—Under an agreement between the Office of Indian Affairs and the Reclamation Service certain irrigation work on Indian reservations authorized by Congress and provided for in appropriations under the control of the Indian Office has been done by the Reclamation Service. By the terms of the agree-

ment the Reclamation Service does the work, pays all accounts from the reclamation fund and pursues the same course in handling the accounts covering expenditures as on Reclamation Service projects, the cost is reimbursed to the Reclamation fund by transfer from the proper Indian appropriations.

2. **Methods of accounting.**—At the end of each month after the accounts have been closed, an analyzed statement on the transfer claim, Form 7-464, covering all charges to the cost ledger accounts and showing the actual cost for doing the work for the Indian Service is prepared. The net results for operating the mess houses and mercantile stores is to be added or deducted from the total figures on this statement. Then, before preparing the monthly balance sheet, a journal voucher is made out and posted to the various accounts as follows: "Building charges repayments" is credited with the cost of doing the work as shown on the statement on Form 7-464 and "Uncollected building charge repayments" is debited with the same amount. The net results of operating the mess houses and mercantile stores is closed out, debiting or crediting "Uncollected building charges repayments" with the several amounts. Three memorandum copies of the Indian Office collection claim is mailed to the Director's office. The Reclamation fund is reimbursed by the issuance of proper warrants after settlement of the account by the auditor's office and one memorandum copy of the claim is returned to the project office. On receipt of the memorandum copy of collection claim in the project office, "Uncollected building charge repayments" should be credited and "Collection vouchers" debited with the amounts shown thereon.

INJURIES, COMPENSATION FOR, UNDER ACT OF MAY 30, 1908.

Affidavits required, par. 10.

Authority for payment of claim, par. 11.

Certificate of disability, par. 12.

Claims for compensation, par. 7.

Compensation continues notwithstanding completion of work, par. 16.

Comptroller's decisions of interest, par. 22.

Continuation of compensation, par. 14.

Death from injury, par. 4.
Deductions from payments, par. 17.
Discontinuance of payments, par. 15.
Evidence filed with claim, par. 8.
Immediate report of injury, par. 3.
Indian reservations, par. 5.
Lahontan rules, par. 21.
Law, par. 1.
Payment, par. 13.
Physical examination, par. 18.
Physical examination on leaving the project, par. 19.
Posting warning notices, par. 20.
Procedure in case of death, par. 9.
Regulations, par. 2.
Termination of disability, par. 6.

1. **Law.**—The act of Congress approved May 30, 1908 (35 Stat., 556) grants to certain classes of artisans and laborers employed by the United States the right to receive compensation for injuries sustained in the course of their employment. For text of this law, see page 529.

2. **Regulations.**—Copies of "Notice of Right to Compensation" (Form C. A. -20a), which should be framed under glass and placed in a conspicuous place, and "Compensation to Injured Government Employees," issued by the Department of Labor, have been sent to all project offices. All responsible employees connected with construction work should make themselves familiar with these regulations. Attention is particularly called to paragraphs 22, 23, and 24, which give the approving officer greater latitude than heretofore. Payments are now made upon the certificate of the claimant that he is unable to resume work approved by his superior officer. The approving officer should have a personal knowledge of the merits of the case, or be governed by paragraphs 22, 23, and 24.

3. **Immediate report of injury.**—When injuries are of such a nature as to prevent performing labor for one or more days, a report in duplicate (Form C. A., -1b) should be made by the official superior having personal knowledge of the facts, not later than the second day after the occurrence of the injury, and sent at once to

the Director's office for transmission to the Secretary of Labor. The description should contain all pertinent facts to enable the Secretary of Labor to determine the question of negligence and misconduct, and definite statements should be made in answer to each question. Although the Act applies only to artisans and laborers, reports of accidental injury and termination of disability should be made in the case of any civilian employee, in order to secure complete and accurate statistical information in regard to accidents among all classes of civilian employees. An additional statement should be obtained from the foreman under whom the man worked, as to whether the injury was caused by the employee's violation of any rule or custom known to him. There should also be obtained from the witnesses to the accident whose names appear in the report, a full statement in writing of the circumstances attending the accident. These statements should be filed in the project office for future reference.

4. Death from injury.—Immediately following a death resulting from an injury received in the course of the employment, report in duplicate should be made (Form C. A., -3a). Reasonable effort should be made by the engineer in charge to inform such persons as may be entitled to compensation on account of the death of an employee, that if they desire to make claim for such compensation, the claim and affidavit required by the act must be filed with the Secretary of Labor within ninety days after death. An affidavit and claim filed with the superior officer in accordance with instructions promulgated by the Secretary of Labor, is held to constitute a filing with the Secretary of Labor within the meaning of the Act. Where the name and address of a possible claimant are known, the proper blanks should be sent promptly. In case of a foreigner, the consular officer nearest the project, representing the country of the deceased, should be requested to locate the relatives.

5. Indian reservations.—Where accidents or injuries to employees working on Indian reservations under Reclamation officers are reported, a notation, "Reclamation Service, for Office of Indian Affairs," should be added on each report.

6. Termination of disability.—Immediately upon termination of disability of an employee whose injury has been reported, such fact should be reported on Form C. A., -2b, in duplicate.

7. Claims for compensation.—When, through an accidental

injury, an artisan or laborer has been disabled more than fifteen days, and believes himself entitled to compensation, he should be furnished with Form C. A., -4b, upon which to make claim for compensation, and his attention called to the provisions of the compensation act. This claim, in duplicate, filled out and supported by certificates from a duly qualified physician and the official superior, should be forwarded to the Director's office. If the superior officer desires to report any further facts, he will forward such additional statement with the claim. The act requires the claim to be filed within a reasonable period after the 15 days' incapacity. What is a reasonable time necessarily depends on the facts in each case, but a period of six months will be presumed unreasonable except in cases of the most convincing showing that it was not so in the particular case.

8. **Evidence filed with claim.**—When a claim for compensation is filed, if there is any question as to the justice thereof, all evidence bearing on the case, including the statements of eyewitnesses and foremen, should be assembled and submitted to the local examiner for review to determine if the statements are consistent, clear, and complete. The merits of each case are determined solely upon the evidence submitted, therefore the data presented must be as complete as possible and such that a correct decision can be deduced therefrom.

9. **Procedure in case of death.**—Each person entitled to share in compensation on account of the death of an injured employee must, within ninety days after the death, file with the Secretary of Labor his claim on Form C. A., -16b, accompanied by a physician's certificate of death and a certificate of the official superior of the deceased.

10. **Affidavits required.**—Claims for compensation on account of disability or death require verification by affidavit. These may be made before United States commissioners, clerks of courts, or other officers empowered to administer oaths. When before notaries public, the notarial seal should not be omitted.

11. **Authority for payment of claim.**—Approval by the Secretary of Commerce and Labor of claim for compensation on account of injury (Form C. A., -5c) will be reported to project managers, and such approval will be sufficient authority for the special fiscal agent to pay the claim. Approval of claim for compensation on account of death (Form C. A., -17a) will be similarly reported.

12. Certificate of disability.—Each payment of compensation on account of injury shall be based upon a certificate of disability (Form C. A., -7a), signed by the claimant and approved by the claimant's superior officer. If the claimant's superior officer is unable to satisfy himself that the claimant was unable to resume work for any period for which compensation is claimed, he may require that the claimant submit a certificate from a duly authorized medical practitioner showing the continuance of the inability to resume work. If the official superior still refuses to approve the claim on the ground that the incapacity has ceased, the claimant has the right to refer the matter again to the Secretary of Labor. Only one certificate of disability is required to be filed with the voucher.

13. Payment.—A claimant should be paid on the same basis regarding Sundays and holidays as though he continued to be employed. Payment should be made on service vouchers, canceling the printed certificate of service and substituting therefor:

Approved in accordance with order of the Secretary of Labor, dated, under Act of May 30, 1908, in pursuance of certificate of disability hereto attached.

In case payment is made for Sundays and legal holidays, the following should be added to the certificate:

Other employees of the same class and employed at the same place, were required to and did work on Sundays and legal holidays.

The voucher should be approved by the supervising engineer or his duly authorized representative. All payments under this Act must be made to persons entitled thereto, and assignments are invalid.

14. Continuance of compensation.—If the disability exceeds six months, a second medical examination is required by physicians appointed by the Secretary of Labor, application for such examination being made on Form C. A., -8. While section 5 of the Act of May 30, 1908, confers upon the Secretary of Labor authority to order a second medical examination, the service may in its discretion employ a physician to make an examination of the claim-

ant, and his conclusions in the case may be weighed against the certificates and affidavits filed by the applicant.

15. Discontinuance of payments.—When payments on account of injury have been discontinued on account of recovery, expiration of period, death, or attainment of age of sixteen by the beneficiary, a report (Form C. A., -15a) in duplicate should be forwarded to the Director's office for transmission to the Secretary of Labor.

16. Compensation continues notwithstanding completion of work.—The completion of the work does not affect the right of the injured employee to receive compensation at the same rate of pay as he would have received if he had continued to be employed. The right to the same pay as if he continued to be employed includes the right to any change in the pay attached to the injured person's position made after the injury and during incapacity. What would be the "same pay" in individual cases is a matter to be determined by the project manager.

17. Deductions from payments.—During the period for which compensation is granted, deductions should be made from the compensation payments for any subsistence and supplies furnished an injured employee by the United States in the same manner as when regularly working. The only exception to this rule is in the case of an employee who is a patient in a hospital operated by the United States, when his subsistence at the hospital would be covered by the hospital fee paid or deducted prior to injury. There should be no deduction for hospital fees from compensation payments under the Act of May 30, 1908.

18. Physical examination.—A brief physical examination should be given to each laborer who presents himself for employment on any of the projects where a physician is employed, to determine whether he is in a fit physical condition to undertake the work assigned him, or if he shows symptoms of some disease likely to disable him easily. In the latter case his application for employment should be rejected. The practice adopted in some cases of accepting applicants who file a waiver of claim to medical and hospital attention on that account should be discontinued. No waiver of his right to claim and receive compensation under the terms of the Act of May 30, 1908, can be effective as this is prohibited by the Act.

19. Physical examination on leaving the project.—In cases

of men who have been injured but have not made claim for compensation, and who intend to leave the project, an examination should be made by the project physician, or some other if there is no project physician, so that the service will be fortified in case claim for disability is submitted later and attributed to an injury received on the project.

20. **Posting warning notices.**—Cautionary notices should be prominently posted and kept posted. When many of the laborers are unable to read English, the orders should be printed also in such other language or languages as may be appropriate. If orders are issued not to do certain acts the Department of Labor considers it necessary to show that the orders have been habitually enforced. The mere issuance of an order without following it up by strict enforcement does not relieve the service from responsibility. It must be shown that the order was not ignored or treated as a dead letter.

21. **Lahontan rules.**—A set of rules has been posted at Lahontan Dam which seem to cover the field of possible accidents. Similar rules should be posted on other projects, appropriate changes or modifications being made to suit local conditions, and should be diligently enforced. The following are the Lahontan rules:

(1) Where bodily injury occurs in consequence of negligence or of disobedience of regulations and exposure of person to recognized danger, no compensation can be made under the law of May 30, 1908.

(2) All employees are hereby placed on notice that no claim upon the Government on account of personal injury will be approved by the project office when such injury results from disregard or evasion of the ordinary rules of prudence or from violation of the following orders:

(3) No person shall touch or handle any electric motor, transformer, transmission wire, controlling device, or any other electric appliance whatever, unless such handling is required of him by his assigned duties, in which case he shall observe all usual precautions of safe practice according to the instructions of the Superintendent in charge.

(4) No person other than authorized employees, riggers and operators, is allowed to ride the cableway or be hoisted and transported by derrick or other machine except at his own personal risk.

(5) Only appointed trainmen or men under special orders

are allowed on locomotives or cars. All other passengers are prohibited.

(6) No work animal, horse or mule, shall be ridden to and from work except by the regular teamster in charge of said stock.

(7) All men are warned not to meddle or interfere with any machinery on the work, whether stationary or in motion.

(8) Special men are assigned for handling powder and explosives of all sorts; other men do so at their own individual peril.

(9) Care in the use of all tools and machines is enjoined for safeguarding the user and his fellow workmen.

(10) All persons are warned to get under cover or at a safe distance from blasts and in general to use common sense in taking care of themselves and avoiding danger, while not being so foolishly sensitive to danger as to avoid the work that waits to be done.

22. Comptroller's decisions of interest.—See XV Compt. Dec., 461; id., 646; id., 845; XVI Compt. Dec., 291; id., 477; and XVII Compt. Dec., 568.

INJURIES FROM BREAKAGE AND SEEPAGE OF CANALS.

Causes of injuries, par. 1.

Decisions, par. 3.

Degree of care, par. 5.

Implied contract liability, par. 4.

Negligence on a private canal, par. 6.

Private canals not insurers, par. 7.

Test of liability, par. 2.

1. Causes of injuries.—Injuries from breakage and seepage of canals may be due to unavoidable causes in which case it would not be negligence, or the injuries may be due to actual negligence in the construction or management of the irrigation system.

2. Test of liability.—Chapter 7 of the Act of Congress, approved March 3, 1911 (36 Stat., 1087, 1135), relative to the Court of Claims, excludes from judicial cognizance any claim against the Government for damages in a case "sounding in tort." Pollock on

Torts 1, 19, defines a tort as "An act or omission causing harm which the person so acting or omitting did not intend to cause, but might with due diligence have foreseen and prevented."

3. **Decisions.**—In *Bigby v. U. S.* (188 U. S., 409) the court said: "No one was authorized to put upon the Government a liability for damages arising from the wrongful, tortious act of its employee." In Comptroller's decision of April 24, 1911 (17 Comp., 810), based on case of *Wm. Cramp & Sons vs. U. S.* (216 U. S., 494), it was decided that: "Neither the executive officers nor the accounting officers have jurisdiction to settle claims for unliquidated damages."

To a similar effect are the following cases:

Robertson v. Sichel, 127 U. S., 507, 515.

German Bank of Memphis v. United States, 148 U. S., 573, 579.

Gibbons v. United States, 8 Wall., 269, 274.

4. **Implied contract liability.**—The case would be different where the property is taken possession of for the benefit of the government, as for turning out surplus water by cutting the canal to prevent more serious damage elsewhere, for then a contract is implied to make compensation for its value, but being an implied contract and for an unliquidated sum it cannot be paid by the executive officers of the Government, but must be settled through a suit (a) in cases not involving more than \$10,000, either in the U. S. District Court or Court of Claims, and (b) in cases exceeding \$10,000 in the Court of Claims. (It will be noted that in such case the act would not come within the definition of a tort cited above.) In case the damage so caused can be reduced or entirely eliminated by the Reclamation Service making repairs and such course is practicable, written permission so to do, with a release of all claims for the injuries suffered, should be secured from the land owner, the repairs made and the cost thereof charged to O. & M. of the project. In getting such written permission the landowner's attention should be particularly invited to the fact that by giving the permission he waives all claims for damages because of the injury done.

If it is practicable, and there is time to do so, a unit of damage may be agreed upon with the landowner, and a contract may then be executed, but if no agreement is made in advance the payment

under the Comptroller's decision of April 24, 1911 (17 Comp., 810), could not be made by the executive or the accounting officers.

5. **Degree of care.**—While, therefore, no claims for compensation for damages can be entertained, whether due to avoidable or unavoidable accident, regardless of any language used in the contract, yet the degree of watchfulness and care exercised by the agents of the United States, while the operation of a reclamation enterprise is under its control, should be such that, in any case of claim for damage, it could not be claimed that negligence has existed to such extent that a private corporation would be held liable. For the guidance of those in charge of operation and maintenance the general principles governing the liability of the owners of private irrigation systems are stated in the two following paragraphs

6. **Negligence on a private canal.**—The courts have held generally that private irrigation systems are liable for damages due to negligence or unskillfulness in construction or in the maintenance or use of a ditch. They must keep the ditch in good repair and are liable for all damages caused by failure to do so. In an action against a private ditch owner to recover for injuries caused by his negligence in maintaining the ditch, the burden is on the plaintiff to show that such injury was caused by the defendant's negligence.

7. **Private canals not insurers.**—The question of negligence must necessarily be determined by a jury. An owner of a private irrigation system is not an insurer against all damage from the system without reference to the question of negligence, but is liable only when negligent. He must prepare to meet only such emergencies as may reasonably be expected to arise in the course of Nature. He is not required to prepare for storms of such unusual violence as to surprise cautious and reasonable men. These statements are taken from "Long on Irrigation" edition of 1902, pages 124 to 129. See also the discussion of this matter pages 1984 and 1988, Sec. 634, Vol. 3, "Farnham on Waters."

INSPECTION OF ACCOUNTS BY WATER USERS AND OTHER INTERESTED PARTIES.

Any water users' association or any individual having an interest in the lands included in a Reclamation project desiring information from the fiscal records of a field or local office of the Reclamation Service may proceed in the following manner:

(a) Application must be made in writing to the supervising engineer of the district, stating the interest applicant has in the project, the nature of the information desired, and the use proposed to be made thereof.

(b) The supervising engineer, if satisfied that the giving of such information will not be detrimental to the public service, will endorse on such application his approval, whereupon the information sought will be promptly supplied and a record made thereof. If the application be denied, the supervising engineer will endorse the reasons for disallowance thereupon and promptly forward the same to the Director for transmission to the Secretary of the Interior.

(c) When application is received for information which will require undue labor and expense, an estimate of such expense should be made and the applicant required to deposit the amount before the work is undertaken. (Order of November 15, 1909.)

INSPECTION OF FISCAL AFFAIRS.

General statement, par. 1.

Instructions issued and changes in methods, par. 6.

Letters of authority for inspection, par. 2.

Nature of inspection, par. 4.

Objects of inspection, par. 3.

Reports, par. 5.

1. **General statement.**—A thorough and effective system of inspection is essential for the success of any organization, and particularly of an organization engaged in accounting work such as that of the Reclamation Service where the projects are so widely separated. Inspection, to be effective, must go to the root of things and the inspector must in the true sense inspect every detail. The results must be clearly stated and placed in the hands of the higher executive officers for guidance. The inspection system should be open and above board at all times, and the results should be fearlessly discussed in a perfectly impartial manner. Due allowances should be made for individual tastes and peculiarities, but uniformity of results and a high standard of effectiveness must be maintained. The inspector should report to the Director, making such recommendations as may be suggested by the results of inspections.

If these recommendations are not acted upon promptly, the person making them should not be discouraged, nor cease making what he considers desirable suggestions. It occasionally happens that a proposed change cannot be made immediately because of conditions not known to the inspector. Routine methods that do not conform to approved plans should be taken up by the inspector and settled on the ground and he should mention all such acts in his reports. All cases where it is desirable to issue new instructions or change old instructions should be subjects of specific recommendations in the inspector's report. The necessity for such new instructions or changes in old instructions should be fully set forth in the report, and the new instructions or changes should not be issued directly except in an extreme emergency.

2. **Letters of authority for inspection.**—Before making an inspection each person engaged upon this work should have from the Director a letter of authority to make the inspection. Such a letter may be general or special in character.

3. **Objects of inspection.**—The objects of fiscal inspection are twofold, first, the benefits to be derived by the projects from a periodical visit by a representative of the Director's office, from whom they may receive advice and instruction, that will result in greater uniformity of methods; second, the information that may be conveyed by the inspectors' reports to the employees of the Director's office enabling them to obtain a better understanding of conditions on the projects, thus contributing to the efficiency and intelligence of their efforts in the preparation of statements, reports and statistics for the Director.

4. **Nature of inspection.**—A thorough inspection of the fiscal affairs of a project embraces the following:

(a) *Special fiscal agent.*—The inspection of his accounts should be complete and should embrace all transactions since the last previous inspection. The report of this inspection should show when the same was begun and completed, date of different bonds, whether the fiscal agent has cash on hand or not, and the reason for so having; the last check issued, giving date and in whose favor, amount of same and for what purpose, and the balance indicated as on deposit thereafter. It should also show the total amount charged to the special fiscal agent as verified by the previous inspection, advances from the United States Treasury since that

date, giving numbers and dates of warrants; collections made giving detail by voucher numbers and dates; disallowance and conceded errors stated in detail; total amount of payments by months on disbursement vouchers giving the numbers of same; deposits in the Treasury and local depositories giving dates and certificate of deposit numbers; the total amount of outstanding checks (these should be verified by inspection and compiled from the statement of disbursing account and register of checks Form 7-403) should be prepared and listed to show the date, number, in whose favor drawn and amount of same; the register of checks and check books should be examined closely and see that each absent check is accounted for as either paid, as shown by the depository's monthly statement; outstanding, as shown by the list of outstanding checks; or canceled, as shown by the acknowledgment of the receipt of the cancelled check by the depository, to whom the special fiscal agent should have at once forwarded it; a list of checks drawn to the order of the special fiscal agent should be made, giving dates, check numbers, amounts, for what drawn and whether outstanding or paid. A general statement should be made covering miscellaneous matters such as promptness, and completeness and verity of replies to suspensions to the auditor, neatness of records, and any difficulties suggested or questions raised by the special fiscal agent. A statement should be made as to whether collection vouchers are presented to the special fiscal agent before collections are actually made, and, if so, whether prompt and energetic efforts are made to collect the amounts due. If any items have remained uncollected for some time they should be reported in detail.

(b) *Project bookkeeping records.*—The balance in each general ledger account should be verified by independent records and all entries should be given careful scrutiny with explanation of any unusual or peculiar practices or conditions. Each account on the balance sheet should be taken up in its order and carefully examined. The investment accounts should be verified with the last statement of investment accounts from the Director's office and any discrepancies explained. Under the heading of "Accounts receivable" the items going to make up the balance of each of the accounts should be verified; special attention should be given to the record of water users' accounts. In conjunction with this record the controlling repayment accounts should be carefully checked

with a view to determining whether or not the total amount of charges accrued under public notices has been taken up. Proper attention should be given to the revenue accounts to verify their correctness. In the inventory accounts, however, the greatest amount of work will be required. The fiscal inspector should not only observe the methods but should make physical inventories of the property represented by several of these accounts. In doing this he should be governed largely by his own judgment, but sufficient actual physical inventories should be taken on each visit to insure a complete check of all inventories on each project at least once each year. A general inspection of the accounts will enable the inspector to report as to the correctness of the methods employed in handling the cost adjustment accounts. Special attention should be given to the methods employed in closing out operation accounts, such as blacksmith shop, machine shop, power house, corral, mess, and mercantile store accounts.

5. Report.—After the inspection of a project has been completed a report (in triplicate) covering the subjects mentioned below should be submitted by the fiscal inspector to the Director:

- (a) Name of project.
- (b) Date of arrival at and departure from project.
- (c) A brief statement as to the nature of the work being done on the project and the approximate monthly expenditures.
- (d) The names of the main features upon which work is being done.
- (e) The extent of visits to the scenes of actual work, naming the features visited.
- (f) A statement of personnel engaged upon fiscal affairs.
- (g) Information as to bookkeeping, as embraced in the following instructions and questions:
 - (1) Transmit a balance sheet taken from the project books at the close of the last month's business prior to your visit. This balance sheet should be made up from the books themselves and by the inspector.
 - (2) Are the statements of investment accounts regularly checked upon receipt at project offices from the Director's office?
 - (3) State for each of the accounts payable and accounts receivable whether or not complete details are kept, and if balances shown in columns 3 and 4 of the balance sheet for

accounts receivable and uncollected accounts, respectively, have been verified by you. Cover each account separately.

(4) Are the cost ledger controlling accounts correctly handled?

(5) Does the local land office promptly report all certificates of filing water right applications issued and cancellations of same?

(6) Do the detailed records of water users agree with data received from the local land office, and is the total shown to the credit of repayment accounts correct as verified by land office reports?

(7) Are the revenue accounts correctly handled?

(8) State separately for each inventory account the extent to which you have investigated to determine the correctness of the values carried in the balance sheet.

(9) Are operating accounts, such as blacksmith shop, machine shop, power house, corral, mess and mercantile stores accounts closed out monthly, and in doing so is the inventory of supplies on hand based on an actual physical examination of unused stock with the application of actual cost in determining values?

(10) Are material supplies and equipment well cared for, and proper detailed records, such as bin cards kept?

(11) How often are actual physical inventories taken?

(12) Are the stocks carried reasonable in quantity, or are they considered excessive?

(13) How often is actual depreciation of equipment in use determined by actual inventory, and adjusting entries made correcting arbitrary depreciation accumulated in account No. 56, Equipment depreciation account?

(14) To what extent are freight, express and handling charges charged direct to inventories and cost ledger?

(15) Does the bookkeeper thoroughly understand the object of the statement of cost ledger inventories, and the reconciling tabulation on the balance sheet?

(16) Is there any equipment available for transfer? (Give list.)

(17) Do you know of any project to which any of this equipment might profitably be transferred?

(18) Have you received any communications from the Washington office relating to this project? If so, refer to them here and state what action has been taken in regard thereto.

(19) Have you any comments upon the personnel?

(20) State any complaints or suggestions made by the project employes that require attention by the Director.

(21) Miscellaneous statements or suggestions.

6. **Instructions issued and changes in methods, in the field.**—Fiscal inspectors will report to the Director in detail any instructions given in the field, and should it be deemed advisable to change methods or instructions previously issued by the Director, it should not be done directly except in an extreme emergency. Such cases should be fully reported to the Director with recommendations and reasons for the changes suggested. The recommendations will be considered by the Director and proper orders issued relating thereto.

INSTRUCTIONS BY DIRECTOR AND CHIEF ENGINEER IN THE FIELD.

All matters presented to the Director or the Chief Engineer in the field for which approval is desired should be submitted in writing and if approved by the Director or Chief Engineer it shall be the duty of the supervising or project engineer to forward to the Director's office at once a copy of the document with notation of approval.

INSURANCE, COOPERATIVE.

Adjusment of losses, par. 4.

Extinguishing fires, par. 6.

Insurance assessments, par. 1.

Insurance survey reports, par. 2.

Protective measures, par. 5.

Reports of fire losses, par. 3.

1. **Insurance assessments.**—Commercial fire, or other insurance must not be contracted for, as it is the policy of the Government to carry its own risks (13 Compt. 779). In order, therefore, to avoid a heavy charge to any project from loss by fire, that would ultimately fall on the water users under that particular project, a plan of Service insurance has been provided for Reclamation Service buildings and other insurable property, that, in case of loss by fire, will distribute the loss among all projects. Conforming to the plan adopted by standard underwriters' associations 20 per cent of a fire loss is borne by the project on which it occurs and the remaining 80 per cent is distributed by transfers to all the projects

in proportion to the respective amounts of protection benefits received, i. e., in the same relative ratio that premiums on the amount and class of property insured by each project would bear to one another, if commercial insurance were carried. This is determined by computing the risk on each property item according to standard formulas adopted by associations of underwriters. Each building reported is given a series of risk debits derived from a classification of its conditions of construction, occupancy, exposure, etc., as indicated in Form 7-781, and from the total of these debits is deducted the total of credits from the various kinds of fire protection provided, and from the non-inflammability of valuable contents, or the quickness with which they might be removed in case of fire. The debits are computed on a unit basis, each material condition affecting the risk status being given a relative weight. The credits are computed on a percentage basis, and their totals taken from the sum of the debits. The remainder is then multiplied by the value of the building and its contents and the product is taken for the "weight" of risk for the item. The sum of all these weights on a given project is taken as a unit weight for the project, and its ratio to the sum of the weights of all projects is taken as a basis for computing assessments to reimburse 80 per cent of the losses sustained on all projects in each calendar year.

2. Insurance survey reports.—Reports of insurance survey are required to be submitted as promptly as possible at the close of each calendar year, giving the condition of all Reclamation Service buildings and their contents, of each new building when completed, and of important changes affecting conditions of risk as indicated in Form 7-781 under the four heads, occupancy, exposure (as of new building erected nearby) general, and protection. The values of contents should be estimated on a basis of a yearly average and inconsequential changes therein should not be made the subject of additional reports. After a report of a building has once been submitted, and no change of importance occurs up to the end of the next calendar year except depreciation, a new report need not be submitted, but a simple statement or list of such subjects may be submitted giving estimated depreciation, etc. It is advisable to designate buildings by name and also number the reports, for subsequent reference. In describing the exposure of a group of buildings it is desired that a rough plat be submitted, with each

building numbered on the plat and corresponding report, and distances between buildings indicated thereon in feet. The term "exposure" as employed in the insurance survey reports means the nearness of the buildings to other combustible objects. In stating the value of contents of barns, Government livestock habitually kept therein should be included, with a footnote stating the proportion of value representing such easily removable property, as special arbitrary credit is allowed in computing the risk on such property. Every building which was in existence on the project for more than six months of the year, whether occupied or not, should be the subject of a report. Buildings torn down early in the year or built late in the year and therefore not in existence for at least half of the year may be omitted from these reports. Each report should be given a number, and any correspondence regarding it should refer to the number.

3. **Reports of fire losses.**—All fire losses should be reported promptly to the Director, giving the name or description of the building and the number of the report submitted covering the subject of the risk, and stating whether there was a total or partial loss of building and contents. If only a partial loss is sustained a careful estimate of the value of the salvaged property should be submitted. For statistical purposes the origin of the fire should be stated when known. The basis of this report should be a report prepared by a board of survey which should list property lost, giving estimated values, and include a discussion of the causes of the fire and fix the responsibility if possible.

4. **Adjustment of losses.**—At the close of each calendar year the losses will be adjusted by the issuance by the Director of suitable transfer vouchers. The projects sustaining the losses will receive "Transfer vouchers issued" covering the losses to the extent of 80 per cent of the insured valuation less their premiums or proportion of the total cost; and other projects will receive "Transfer vouchers received" covering their premiums or proportions of the total cost of such co-operative insurance. The amount of assessment on Transfers Received should be taken into the accounts and charged to general expense, item No. 20.

5. **Protective measures.**—Expenditures for fire protective apparatus should be consistent with the value and needs of the property under consideration, but the application of reasonable protec-

tive measures will not only reduce the assessment rate, but will materially diminish the contingencies of loss on valuable property. In some instances a betterment of conditions may be impracticable but the reports indicate that in many cases inexpensive changes would materially improve the risk status of the buildings. Warehouses containing valuable merchandise should not be located near power houses, stables, blacksmith and carpenter shops, and other buildings where fires are easily started. It is not good practice to place oil lamps and stoves with sheet iron or terra cotta flues in warehouses to provide sleeping quarters. Large quantities of oils should not be kept in general warehouses with other valuable stores, and such inconsistencies should be avoided. A person sleeping in a building is in no sense a watchman but on the contrary adds materially to the fire risk of the building. These persons very often smoke before retiring and a smoldering fire may remain, gain headway, and become unmanageable, causing great damage. Dust and debris should be removed from the floors of buildings. These accumulations are regarded by underwriters as a fruitful source of fires. More fires originate from want of cleanliness and the accumulation of debris than from all other causes combined except defective flues. Oily waste in shops and engine-rooms should be kept in safe receptacles and promptly burned. Waste, saturated with oil, and containing metal filings, when exposed to moderately bright sunshine may cause spontaneous combustion. Ashes frequently cause fires when carelessly handled. Insurance statistics show that 60 per cent of all fire losses are due to preventable causes easily within the control of the occupants of the buildings burned. The safeguarding of Government property is an obligation that should not be lightly considered, and while most of the precautions to be taken are matters of common knowledge and the value of their observance is generally recognized they are sometimes lost sight of in the pressure of other work.

6. **Extinguishing fires.**—Where there is a supply of water with adequate pressure, fire hose should be provided, not necessarily for each building, but within reasonable distance of each group of buildings. Fire hose hanging inside of a building is often useless when the building catches fire because entrance to the building is impossible on account of the danger involved. Where liquid or chemical fire extinguishers are provided they should be renovated and recharged at frequent intervals. These, when in good condi-

tion, are effective in extinguishing fires, but in time the gas-generating chemicals deteriorate and the nozzles become choked by corrosion, rendering them worthless.

INVOICES, RENDERING AND HANDLING.

Each project office should insist that invoices be rendered promptly and in duplicate, the original going to the party making the purchase, or incurring the expense for his O. K. and information, the duplicate to be retained in the project office by the voucher clerk and used as a tracer or follow-up until the original is returned to him for vouchering the account. Invoices on which a discount is allowed should have affixed a pink slip bearing the words "Discount" and should be vouchered immediately so that payment may be made without delay when the articles or notice of shipment (bill of lading properly accomplished) are received. Before any action is taken each invoice should be cross-referenced by use of a rubber stamp as to the advertisement, purchase order and bill of lading numbers and any other references desired locally. Merchants should be urged to use the project purchase order number on invoices and in marking boxes. This plan will help to identify the shipment. When projects are remote from railroad points and a forwarding agent is employed, it will not be necessary to open boxes at the forwarding point in order to check the deliveries against purchase orders. The payment of an invoice should not, without excellent reason, be held up in a project office for over thirty days from the date of the receipt of the articles billed. In the majority of instances but a few days need elapse between the time an invoice is receipted by the receiving clerk and the date of payment. The receiving clerk should send to the project office each day a list showing the amounts of such invoices as he may have on hand covering supplies received and the names of the firms from whom they have been received. If the project office has on hand any original invoices in its invoice file covered by the receiving clerk's list, they should be sent to the receiving clerk where they will be stamped with his shipment receipt stamp and returned to the project office, where, after the necessary book-keeping entries have been made, they will be passed to the voucher clerk to be vouchered. Under no circumstances, except to secure

discount for prompt payments, should the voucher clerk make out a voucher for an account not bearing the receiving clerk's stamp. The voucher clerk should also note carefully any remarks on invoices as to conditions of shipment, shortage, etc., in order that goods may be replaced or deductions made when proper. After a voucher has been prepared suitable notation as to how the account was vouchered, etc., should be made on the invoice. The voucher should then be sent out for certification, using Form 7-715 for transmitting it, and upon its return to the project office, the invoice, and the accepted proposal, together with the abstract of proposals received, properly filled out, are attached to it, and all are passed to the bookkeeper for making the necessary entry on his records. After certification and approval by project offices the voucher should be sent to the special fiscal agent for payment.

LANDS ACQUIRED UNDER THE RECLAMATION ACT; SALE OF.

1. Recommendation to Director.—The act of Congress approved February 2, 1911 (36 Stat., 895), see page 483, provides for the sale of lands acquired under the Reclamation Act when no longer needed. Upon the determination that any such lands are no longer needed report and recommendation should be made to the Director together with statement as to any conditions which should be incorporated in the conveyance and the reasons therefor, and not less than three names should be submitted for appointment as a board of appraisers, one of whom should be an employee of the Reclamation Service, and the others should be disinterested persons familiar with real-estate values in the locality where the lands are situated. The recommendation should also cover the rate of compensation for the members of the board who are not employed by the United States and the limit of time during which such compensation may be allowed, the necessary advertising, and suggest a date on which the sale should take place. The report of the appraisers should be promptly forwarded to the Director.

2. Action upon approval of appraisal.—If the appraisal be approved authority will be transmitted for publication of advertisement of sale, fixing the date thereof; and also authority for the employment of an auctioneer to sell the property. After the sale

has been made, report thereof should be made to the Director, with full name and address of the purchaser, and recommendation for conveyance of the property by the Secretary of the Interior.

LANDS, ACQUISITION OF.

- Abstract of title, par. 13.
- Abstract not necessary when lands donated, par. 48.
- Abstracts of title in condemnation cases, par. 47.
- Administrators and executors, par. 8.
- Agreement to sell, execution of, par. 7.
- Agreement, when to transmit, par. 4.
- Agreements for compensation of settlers, par. 33.
- Authority, par. 1.
- Canal systems, purchase of, par. 52.
- Certificate as to taxes, par. 34.
- Certificate of engineer, par. 24.
- Compensation of settlers for land taken, pars. 30-39.
- Compromise of condemnation suit, par. 44.
- Condemnation of settlers' improvements, par. 36.
- Condemnation proceedings, pars. 40-47.
- Copy of abstract, par. 14.
- Conditions and limitation, par. 10.
- Deductions for liens, par. 28.
- Deed, par. 17.
- Defective title, resubmission, par. 26.
- Description, par. 11.
- Donation of lands, pars. 48-50.
- Entry and application to enter, par. 37.
- Final judgment and payment, par. 45.
- Inchoate right only acquired, par. 38.
- Indian lands, purchase of, par. 53.
- Liens against donated lands, par. 50.
- Method of determining compensation, par. 32.
- Minors and guardians, par. 9.
- Monthly report, par. 51.
- Negotiations, how to conduct, par. 3.
- Opinion of the Assistant Attorney General, par. 19.
- Ordering abstracts, par. 16.

- Papers, transmission of, par. 21.
- Payment by Treasury warrant, par. 46.
- Persons entitled to compensation, par. 31.
- Possession, termination of grantor's, par. 12.
- Possession and payment, par. 43.
- Possessory certificate, par. 20.
- Prescription acquiring rights held by, par. 52.
- Procuring of abstract, par. 15.
- Purchases, pars. 2-29.
- Proof to accompany agreement, par. 35.
- Recommendation, par. 42.
- Recording before approved, par. 18.
- Report on land agreement, par. 23.
- Report on donated lands, par. 49.
- Reports, par. 40.
- Rights of way reserved under Act of August 30, 1890, par. 39.
- Time when purchases should be made, par. 2.
- Title papers, par. 6.
- Title, procedure for acceptance of, par. 5.
- Transmission of abstract, par. 25.
- Transmission of agreement, par. 22.
- Transmission of title papers, par. 27.
- When compensation to be made, par. 30.
- When time commences to run, par. 29.
- Written offer to be made, par. 41.

(*See also* OPTIONS; *also* SURVEYS, PAR. 25).

1. **Authority.**—Section 7 of the Reclamation Act authorizes the Secretary of the Interior to acquire, either by purchase or condemnation, any property rights necessary to carry out the provisions of the act, payment therefor being made from the reclamation fund. This includes authority to purchase improvements of entrymen. Where an irrigation system already constructed and in operation may be utilized in connection with a greater system to be constructed by the United States, its purchase for such purpose comes within the purview of the reclamation act. The reclamation fund can be used only however for the purchase of lands and rights necessary for the construction and operation of irrigation works within the territorial limits of the United States (33 L. D., 391).

It is preferable to acquire all such rights by purchase rather than by condemnation proceedings if reasonably favorable terms can be obtained.

PURCHASES.

2. **Time when purchases should be made.**—The requirement of the Department that construction shall not begin on any land until the title therefor is in the United States save in exceptional cases where special authority is given by the Secretary makes it necessary that steps for the acquisition of such rights should be taken far enough in advance so that the title to lands needed for construction may be obtained before it becomes necessary to begin work on the lands involved. The importance of this matter requires that the engineers should make it possible to begin such negotiations at the earliest practicable date in every case, and should expedite the negotiations at every stage. In order to accomplish this it is necessary that the surveys upon which land descriptions are to be based be made as soon as the locations can be determined and that proper descriptions be promptly furnished to the examiners. (*See pars. 10 and 11.*) Contracts cannot be negotiated until final descriptions have been furnished and as such negotiations necessarily require considerable time, it is the duty of engineers to furnish the data sufficiently in advance to afford reasonable time for securing signatures to contracts and thereafter securing the approval of the Director, or the Secretary, as the case may be.

3. **Negotiations, how to conduct.**—Authority to negotiate for the purchase of lands and other property rights will be given by the Director to the person designated to act, and the negotiations should be made as representing the Secretary of the Interior for and on behalf of the United States. Before negotiations for the purchase of any tract are begun, it is important to learn whether the land has been offered for sale, and at what time and price; also what price the present owner paid for the land. If a fairly reasonable price can be agreed upon the whole matter should be reduced to the form of a written agreement to sell. In all such negotiations, the owner should be informed that he will be required to furnish an abstract of title, to procure and have recorded such assur-

ances of title, affidavits, or other instruments as may be necessary to show clear, unincumbered title in him, and subsequently to have the abstract extended to include all such instruments and the transfer to the United States, unless the contract shall provide otherwise.

4. **Agreement, when to transmit.**—Immediately after its execution the agreement to sell should be forwarded to the Director for approval in accordance with the detailed instructions concerning transmission of contracts (*see par. 22*), and in addition to the papers there required, the agreement to sell must be accompanied by: (a) "Report on land agreement"; (b) engineer's certificate, and (if the land is described by course and distance) (c) a map or plat thereof.

5. **Title, acceptance of, procedure for.**—Upon approval of the contract the original will be returned. It should be at once filed for record in the county where the land is situated and (if so required by the contract) the vendor must at the same time be notified to furnish abstract of title (*par. 13*), which should be examined upon receipt and the vendor notified to furnish any additional papers found necessary to show clear title. The abstract and related papers should then be transmitted to the United States Attorney who will examine them and forward them with his opinion thereon to the Assistant Attorney General for the Interior Department for his consideration and opinion. Upon being passed upon by the Assistant Attorney General, the papers will be returned, through the Director's office, for completion of the purchase if the title is satisfactory. If title is not satisfactory further assurances of title must be secured in accordance with the opinion of the Assistant Attorney General, an official copy of which will accompany the papers. The following steps will be taken if the title is satisfactory:

- (a) The deed should be executed and recorded;
- (b) The abstract extended to cover the same;
- (c) Payment made by the local fiscal agent; and
- (d) The title papers transmitted with his voucher, through the Director's office, to the Auditor (*see par. 6*).

6. **Title papers.**—Title papers are (a) agreement to sell (*see pars. 7-12*); (b) abstract (*see pars. 13-16*); (c) recorded deed, with copy for Director's office (*see pars. 17-18*); (d) opinion of the Assistant Attorney General (*see par. 19*); (e) possessory cer-

tificate (*see par. 20*); (f) any additional papers not incorporated in the abstract, necessary to show clear title.

7. Agreement to sell, execution of.—Agreement to sell (Form 7-276) should be executed with the owner, or with a trustee under a power in a deed, or with a person holding a power of attorney from the owner authorizing him to do so, or with an executor having such power under a will. Where the agreement to sell is made with any person other than the owner a certified copy of the power to so act must accompany the contract. When the agreement to sell is made with the owner, it must indicate whether the owner is married or single, and if married both husband and wife must join, except where the local laws, or the conditions under which the property is held do not require it. It is better, however, to obtain in every case the signature and acknowledgement of both husband and wife. (*See OPTIONS.*)

8. Administrators and executors.—An administrator, or an executor without a power to sell in the will has no authority to make a contract for the sale or conveyance of land or of a right of way thereon. In case of the death of the owner without a will, the real estate descends to the heirs; if he dies leaving a will the real estate goes to the devisees, subject in both cases to the payment of debts of the decedent. The heirs, or devisees, must all join in the agreement.

9. Minors and guardians.—Neither the guardian of a minor nor the guardian of an insane person has a right to contract to sell or convey the real estate of his ward without special authority from the proper court.

10. Conditions and limitations.—Special conditions and limitations may when necessary be added to the printed forms of agreement in reference to possession of premises, growing crops, etc., pending conveyance, but these conditions should be avoided as far as possible, and the time limit of the contract should be fixed with reference to these matters. Ample time should be given in the agreement to sell for the preparation of an abstract of title and for the consideration of the same by the officials at Washington, D. C. It should not be dated prior to being signed and acknowledged by the vendor. The time limit for the approval should be not less than two months, and in the case of large purchases or where unusual conditions are involved this time should be not less than four months.

11. Description.—In all agreements to sell, the description of the land should be exactly as it is to appear in the deed to be subsequently executed in pursuance of that contract. In both the agreement and deed the description should be written out in full, as follows:

The Northwest quarter (NW $\frac{1}{4}$) Section two (2), Township Twenty-five (25) North, Range fifty-six (56) West, containing one hundred and sixty (160) acres—

Descriptions by metes and bounds must, in every instance, be tied to known public survey corners or permanent monuments of some kind, capable of exact identification upon the ground at any future time. Complete descriptions must always be furnished promptly to the examiner or other person charged with the negotiations for purchase and the preparation of the papers, and before such papers are executed they should be carefully checked by a member of the engineering force and accurately platted in order to make sure that the description given is complete and correct, and the person so checking should endorse the Director's copy "checked as to engineering data," with his initials.

12. Possession, termination of grantor's.—When land, the acquisition of which is necessary, is not needed at once and can be purchased for a less price if the vendor is allowed to retain possession until the land is needed, an arrangement to that effect may be entered into by including a reservation clause in the agreement to sell and in the deed, as follows:

The vendor may continue to occupy and use the said premises for years from the date of this instrument, unless the United States shall sooner or in the meantime notify the vendors of the intent of the United States to forthwith flood the land by the waters of the reservoir (or occupy it for that purpose for which it is purchased), it being understood that the United States may at any time give said notice, whereupon the right herein granted the vendors to continue to occupy and use the said land shall immediately cease and determine.

In cases where it is deemed imperative to modify the foregoing clause a recommendation therefor with full report should be submitted to the Director. Where practicable, however, possession

should always be surrendered to the Government on the passing of title.

13. Abstract of title.—Abstract of title should be prepared with appropriate certificates as to the status of the records concerning the land, and as to any judgments, taxes and other liens affecting the same. Abstracts should not, however, be procured at the expense of the Reclamation Service in condemnation cases. (*See par. 46.*) If the abstract contains a large number of entries (ten or more), it should be indexed, and if the title to a ditch, canal or canal system is involved the abstract should be accompanied by a map or maps showing, in distinctive colors, the ditch, canal or system, the lands affected thereby, and the nearest canal or work of the Government project. Abstracts should be prepared by a bonded abstractor or abstract company, or by a public official whose duty it is to furnish such information. Where such parties are not available, the agency used by the community for the preparation of abstracts will be accepted if accompanied by certificate of some officer of Reclamation Service and United States Attorney as to the responsibility of such agency. The Assistant Attorney General construes strictly all certificates to abstracts of title, especially with reference to the state of the records relative to taxes. Care should therefore be taken to have all certificates to abstracts clear and specific in all particulars. Relative to taxes the certificate should certify that except as shown by the abstract there are no tax liens against the property nor any taxes levied or assessed against the property, and unpaid.

14. Copy of abstract.—A copy of an abstract may be substituted for the original, but in such case it must be certified by someone connected with the Service, to the effect that it has been compared with the public records, and is a full, true and correct abstract of all papers on record affecting the premises.

15. Procuring of abstract.—Ordinarily the vendor should be required to furnish the abstract and pay all filing fees for such papers as it may be necessary to file to make a clear record title in the vendor, and the cost of extending the abstract to include the deed to the United States. When, however, this is for any reason impracticable, the United States may procure the abstract and pay the filing fees, but in such case section 2 of Form 7-276 should be stricken out and appropriate notation made. Unless this is done

such expenditure is not allowable under the form of agreement 7-276, which requires the vendor to pay for the recording of all papers needed to show good title, and to furnish abstract thereof, and also of the record of the deed conveying the property to the United States. Under this agreement payments so made must be deducted from the purchase price; otherwise the payments are wholly unauthorized and will be disallowed by the Auditor. The terms of the agreement will govern in each case, and no bills for abstracting or recording should be paid unless warranted by the agreement.

16. **Ordering abstracts.**—Whenever recording or abstracting is ordered by any officer of the United States and payment for such service is not to be made by the United States, notice in writing to that effect should be given to the recorder or abstractor. If the work should be paid for by the vendor, and is in fact paid for by the United States to be afterwards deducted from the purchase price, a definite understanding should be had with the vendor upon this subject. The voucher by which it is paid should bear a notation that the amount paid will be deducted, or has been deducted from the purchase price with reference to the voucher in the latter case.

17. **Deed.**—The ordinary form of warranty deed, or its equivalent, in general use, will be acceptable to the Department, only one material change being required, viz., the insertion of the italicised words in the clause to the following effect, usually found in such deeds: "For and in consideration of dollars to him in hand paid *in pursuance of the provisions of the act of June 17, 1902 (32 Stat., 388)*, by the said party of the second part," etc. The grantee, or second party must be the United States, and the words "heirs, executors, administrators, successors," etc., when referring to the second party, should be stricken out, and the sentence should read "the party of the second part and its assigns." When so provided in the contract a quit-claim deed will be acceptable in case title in fee is not vested in the vendor. One copy of the proposed form of deed should be retained by the engineer, to be executed by the vendor after the title has been found acceptable. If married, the vendor's wife should join in the deed under the same circumstances as in the agreement to sell. The description in the deed should agree with that given in the agreement to sell.

18. **Recording before approved.**—It may be advisable to have

the deed executed before the title is approved by the Assistant Attorney General, but in such cases the deed should not be filed for record until the title has been approved and the purchase authorized by the Secretary.

19. **Opinion of the Assistant Attorney General.**—The Department, in returning the abstract and related papers for further action, after examination by the Assistant Attorney General, transmits an "Official Copy" of the latter's opinion thereon, together with other informal copies; this "Official Copy" then becomes one of the title papers and should always accompany the abstract.

20. **Possessory certificate.**—A certificate relative to occupancy made by an officer of the Service who has personally examined the land must accompany all abstracts of title submitted for examination and opinion. It must be to the effect that the proposed grantor (naming him) is in actual, sole and exclusive possession of the land, claiming to be the owner, and that no person claiming adversely to him is in possession or occupation of any part of the land, if such are the facts, and if not, the facts must be certified as found to exist; as for example, if such land is occupied in whole or in part by someone other than the owner the facts concerning such occupancy, together with statement of the claim under which the same is held, should be stated in the certificate. It should be substantially in the following form:

Possessory Certificate, Reclamation Service.

..... Project 19....
 I, (giving name and title) of the United States Reclamation Service, certify that I have personally examined the land sought to be acquired by the United States from in the
 Sec., T.
 R., ... M., ...
 for project, and that the said proposed grantor was in actual, sole, and exclusive possession of the land proposed to be conveyed, claiming to be the owner, and no person claiming a right in such land adverse to the grantor is in possession of any part of it.

.....
 (title)

21. **Papers, transmission of.**—In land purchases there are three transmissions of the papers: (a) transmission of the agreement to purchase, and related papers (*see pars. 22, 24*); (b) transmission of abstract and related papers (*see pars. 25, 26*); (c) transmission of title papers (*see pars. 27, 28*).

22. **Transmission of agreement.**—Immediately upon the execution of the agreement to purchase it must be forwarded to the Director, with the necessary copies, affidavit of disinterestedness, etc., as required in case of all contracts (*see CONTRACTS, PAR. 35*); and in addition thereto: (a) report on land agreement (*see par. 23*); and (b) certificate of engineer (*see par. 24*).

23. **Report on land agreement.**—This report should be made on Form 7-281, and where the land is described by course and distance must be accompanied by a map or plat showing the land to be acquired, with all courses and distances plainly indicated and the public land survey subdivisions clearly laid off, showing at a glance in just which legal subdivision or subdivisions the land lies. The report should state fully the details of fixing the price, indicating price per acre for the different classes of land orchard, alfalfa, uncultivated, etc., and the valuation of the improvements separately, houses, barns, etc.

24. **Certificate of officer.**—This certificate must be to the effect that the land is necessary for the purposes authorized by the Reclamation Act, and that the consideration agreed upon is reasonable, with a definite recommendation that the agreement to sell be approved. This certificate should also contain any other valuable information relative to the transaction not given in the report on land agreements.

25. **Transmission of abstract and related papers.**—As soon as title has been cleared of all apparent defects, the (a) abstract, (b) approved agreement to sell, (c) the possessory certificate, (d) draft of the deed proposed to be executed (of which the original should be retained to be executed by vendor if the purchase is finally authorized), and, if the land is described by metes and bounds, (e) a map or plat similar to the one accompanying the officer's report should be transmitted to the United States Attorney for his consideration and opinion, and the Director at once notified of that fact. The letter of transmittal should request the United States Attorney, if satisfactory title is not shown in the vendor, to return papers with his opinion pointing out the defects and indicating

how they may be remedied, but if the title appears to be satisfactory, to forward the papers with his opinion thereon, to the Assistant Attorney General for the Interior Department, Washington, D. C. If the papers are returned by the United States Attorney, the defects pointed out in his opinion should be remedied, and the papers resubmitted to him with like request. If for any reason the abstract cannot be submitted to the United States Attorney for his opinion, it should be sent to the Director, accompanied by the opinion of the examiner, for submission to the Assistant Attorney General. The papers when submitted in this manner should be accompanied by an explanation of the reasons therefor.

26. Defective title, resubmission of papers.—If, upon submission of the papers to the Assistant Attorney General the title is found imperfect the papers will be returned to the field, with the opinion, for the necessary corrections, and the abstract should then be brought up to date and again submitted through the United States Attorney for re-examination.

27. Transmission of title papers.—If, upon submission of the abstract and related papers to the Assistant Attorney General, title is found to be satisfactory, the papers will be returned through the Director's office; the deed should then be executed and recorded and abstract extended to cover the same. If no change has occurred in the title, payment of the purchase price may be made by the local fiscal agent with proper deductions to cover unpaid taxes or liens (*see par. 28*). Upon making payment, the fiscal agent should transmit with his voucher (a) the recorded deed, with copy for Director's office; (b) the agreement to sell; (c) abstract of title and related papers, with the opinion or opinions of the Assistant Attorney General thereon.

28. Deductions for liens.—In cases where there are taxes or other liens against the property and the Assistant Attorney General's opinion permits the retention out of the purchase price of sufficient funds to satisfy the same, the following procedure should be followed:

(a) In all cases where the lien is payable the payment to the grantor and satisfaction of the lien should, if practicable, be concurrent, so that the voucher numbers can be consecutive. Where practicable the abstract of title should be extended to cover the satisfaction of the lien, and appropriate notation made on the

voucher therefor to that effect; where it is not practicable to have the abstract so extended, the certificate of the proper State officer showing the record of the satisfaction of the lien should accompany the voucher therefor, and bear appropriate notation to attach the certificate to the abstract, giving the fiscal agent's number of the voucher to which abstract is attached.

(b) In all cases where the lien is not yet payable (as where taxes are a lien, but the time when the proper State officer is authorized to accept payment has not arrived) the grantor may be paid, with proper deduction, and voucher for such payment, accompanied by title papers, forwarded in due course, with appropriate notation as to retention of part of purchase price to satisfy the lien. As soon as such lien is payable, it should be paid out of the retained portion of the purchase price, the voucher for the payment being accompanied by the proper evidence of the satisfaction of said lien of record, which latter should have an appropriate notation to attach the same to the abstract covering the purchase, giving the fiscal agent's number of the voucher to which the abstract is attached.

(c) In all cases where the grantor subsequently procures the satisfaction of the lien (as in case of taxes against an entire tract of which the United States purchases a portion only and the subsequent payment of the taxes against the entire tract by the grantor) the voucher to the grantor for the balance of the purchase price retained to satisfy such lien should be accompanied by the proper evidence of the satisfaction of such lien of record with notation referring to the abstract as in other cases.

29. When time commences to run.—The notice to the vendor to furnish an abstract of title and to procure and have recorded assurances of title necessary and proper to show clear and unincumbered title in him fixes the date from which time may be counted in favor of the United States for extension of the option as provided in the agreement, in case it be found necessary to do so. This notice must be properly given upon receipt of advice that the agreement to sell has been approved (*see par. 5*).

COMPENSATION OF SETTLERS FOR LANDS TAKEN

30. When compensation may be made.—When it becomes necessary to acquire land for which there is a claim by reason of a settlement or uncompleted entry made prior to the first form withdrawal thereof, compensation must be made to such prior entryman,

and compensation is permissible to such prior settler, who has not made entry, to the extent of the reasonable value of his improvements. *Bona fide* prior entrymen upon such of the lands as are surveyed are entitled to compensation for their improvements, the enhanced value to the land by reason of the improvements, and the loss of their inchoate right to the lands (34 L. D., 155), if such lands are to be used for reservoirs or other irrigation works independently of canal right of way. If lands are to be used for canals or ditches, the United States has a right of way under the Act of August 30, 1890 (26 Stat., 391), providing the entry was made subsequent to October 2, 1888 (17 L. D., 521). No right can be acquired against the United States by settlement on unsurveyed land and such settler is not entitled to compensation for improvements (*U. S. v. Hanson*, 167 Fed., 881), but the policy of the service has been to make reasonable compensation therefor. The rights of the United States under the act of August 30, 1890, are upheld by the United States District Court of Colorado in the case of *United States vs. Martin Van Horn et al.*, decided June 12, 1912. An entryman on unsurveyed land under the desert land law has probably the same right as on surveyed land, but this question has not been conclusively decided.

31. Persons entitled to compensation.—In order to entitle entrymen or settlers to compensation in such cases they must be *bona fide*, that is, they must be qualified to make entry under the public land laws, and must have in good faith complied with the law up to the date of the withdrawal. Settlers on unsurveyed land cannot, by reason of the unsurveyed condition of the land, comply with the land laws. They must, however, be qualified to make entry, must have settled upon the land with such intention, must have resided upon it, and, so far as the condition of the land by reason of its being unsurveyed permits, they must have complied with the provisions of the land laws. If such laws have not been complied with, the party is not entitled to compensation but he may remove his improvements if such removal will not impair the property of the United States (34 L. D., 155).

Where satisfactory final proof has been submitted by the entryman the status of the entry with reference to the measure of compensation is the same as if final certificate had issued. (Opinion of Attorney General, June 21, 1906, H. E., 6309, Horace J. Dres-

ser, Boise.) In such cases and when final certificate has issued but patent has not yet issued the value of the land is the same as though patent had issued. However, in order to avoid double conveyance of title issuance of patent will be suspended upon proper recommendation pending negotiations to purchase.

32. Method of determining compensation.—Compensation is to be based on the status of the land at the time of the withdrawal (34 L. D., 421; 35 L. D., 459). In determining the compensation (a) the value of the improvements, (b) the enhanced value of the land by reason thereof, and in case of surveyed land (c) the loss sustained by the settler in depriving him of his inchoate rights by the arbitrary taking of lands which he had cultivated, improved and resided upon under authority of law, with a view to the acquisition of the title, should all be taken into consideration (34 L. D., 155).

33. Agreements for compensation of settlers.—Agreements for compensation for improvements on lands thus appropriated should be entered into on Form 7-523, modified to suit the particular case, subject to approval, as in case of ordinary contracts. (*See par. 38.*) Wherever the agreement is for improvements on right of way reserved under Act of August 30, 1890, it should also contain an article as follows:

Article —. It is understood and agreed by and between the parties hereto that the strip of land herein described is subject to appropriation and use for right of way, for canals or ditches constructed by the authority of the United States under and by virtue of the act of Congress of August 30, 1890 (26 Stat. L., 391), and the contractor hereby confirms to the United States a right of way upon said strip of land for such use.

34. Certificate as to taxes.—In the public-land States improvements by entrymen or settlers are generally regarded as personal property subject to taxation, and before paying for the same the certificate of the officer having charge of the tax records in the county should be obtained showing the condition of the property in respect to levy and payment of taxes for the years since the entry. Certificate should also be secured from the proper officer, showing that there is no existing mortgage on the improvements.

35. Proof to accompany agreement.—With every agreement

for compensation for the improvements upon unsurveyed land, there should be furnished a sworn statement by the party, briefly stating the facts of settlement, and of his qualifications and intentions to make entry when the land is surveyed. Persons executing contracts on behalf of the United States for compensation for improvements should certify, in addition to the other matters required, as to the facts considered in determining the good faith of the settler.

36. Condemnation of settlers' improvements.—Whenever an agreement cannot be made with the entryman or settler, as to the amount to be paid, the same procedure should be taken as in condemnation proceedings for private lands (38 L. D., 58). (*See pars. 40-46.*)

37. Entry and application to enter.—The distinction between an entry and an application to enter should be noted. The application to make entry is an act preceding the allowance of an entry, and until a homestead or desert land entry has been filed and accepted in due form, it will not prevent the attachment of the withdrawal. So also an application to purchase timber and stone land is not effective as against a withdrawal until final proof has been submitted and payment has been made. A mere applicant for entry is not entitled to compensation. In case of doubt the matter should be referred to the Director for advice.

38. Inchoate right only acquired.—In those cases where an entryman is entitled to compensation it will be observed the title to the land has never passed from the United States and what is to be acquired is not the land but the inchoate right thereto. The procedure in such cases is: (a) If an entire legal subdivision is involved a relinquishment to the United States is sufficient, and a certificate should be obtained from the register and receiver of the local land office showing that the entry was valid and subsisting at the time of the relinquishment, and that it has been relinquished and canceled on the records of the land office. This certificate should accompany the voucher of the special fiscal agent in lieu of the deed or relinquishment, which will be retained in the local land office. (b) Where less than a legal subdivision is to be acquired, which cannot be described in the ordinary way (by quarters and halves) deed to the land to be acquired should be taken from the entryman, recorded in the proper county, and transmitted with

title papers, and recommendation that reservation be made in the patent of the lands described in the deed. When patent is issued it will contain a reservation to the United States of the rights covered by the deed. (c) Where an easement only is all that is necessary to be acquired, as a right of way or easement of flowage, deed of easement describing particularly the boundary of the right desired by reference to a centerline survey, or in case of a flowage right by reference to a meander line or other appropriate manner, should be taken from the entryman, and the same procedure followed as in (b) above. This procedure is authorized by Departmental letter of March 5, 1913, and dispenses with the necessity of subdivisional surveys in all cases where the entry precedes the withdrawal. Wherever procedure is taken under (b) or (c) the report should state whether the lands are included in any existing withdrawal—with date thereof; if not included in a first form withdrawal, recommendation for such withdrawal should accompany the report.

39. Rights of way reserved under Act of August 30, 1890.—Where the right of way desired is reserved under the Act of August 30, 1890 (26 Stat., 391), the land owner should be served with notice that his land is subject to such reservation, and it is proposed to construct a ditch or canal over the same, using Form 7-263 for that purpose. This notice should only be given after the construction of the ditch or canal and its definite location has been finally determined, as issuance of this notice prior to that time might commit the Service to the construction of a ditch or canal over a particular route, and thus introduce a complication which might interfere with negotiations for the purchase of rights of way at other points along the same line.

CONDEMNATION PROCEEDINGS.

40. Reports.—Whenever the price to be paid for lands, the acquisition of which is necessary, cannot be agreed upon with the owner thereof, a report stating all the circumstances and the amount demanded by the owner, the amount offered, and what in the opinion of the engineer, or person designated to conduct purchase negotiations, is the reasonable value thereof, should be at once sent to the Director, with a definite recommendation that con-

demnation proceedings be instituted for the same. It is preferable to purchase whenever a reasonably fair price can be agreed upon.

41. **Written offer to be made.**—In conducting the negotiations prior to condemnation proceedings, it is important that a definite offer in writing be made the owner, and, if possible, a definite refusal, or counter offer, in writing, be obtained from him. Statement thereof and copies of the letters should be incorporated in the report. It is often advantageous to make full report in advance of recommendation for condemnation so that in cases of emergency the recommendation may be made by telegram. In such case all necessary data will be available in the Director's office for submitting the matter to the Attorney General.

42. **Recommendation.**—It is important that this report and recommendation be made promptly, in order that the Secretary may request that authorization be given the United States Attorney to institute condemnation proceedings in time to acquire the right of possession of the premises when needed for construction purposes. In making request to the Attorney General the letter will state that "it is necessary or advantageous that condemnation proceedings be instituted for the acquisition of the lands desired to be condemned, pursuant to the authority conferred by section 7 of the act of June 17, 1902 (32 Stat., 388)." The recommendation should contain an accurate description of the land if such description be short and simple; if long and complicated the recommendation should refer to and be accompanied by a black and white print (in triplicate) showing the lands to be condemned. If final description cannot be given at the time the recommendation is made it should be supplied as above as soon as practicable thereafter.

The description will be incorporated in the draft of the Secretary's letter to the Attorney General asking the institution of the action if it accompanies the recommendation. If the description cannot be furnished at time recommendation is made it will be submitted for approval of the Secretary when received and evidence of such approval when made supplied the field for use of the United States Attorney in the action, it being necessary to allege that the Secretary of the Interior has selected the particular tract of land involved for use in connection with operations under the Reclamation Act. (*U. S. v. Van Horne*, 197 Fed., 611.)

43. **Possession and payment.**—In the case of United States

vs. O'Neill (198 Fed., 677) it was held (a) that the United States in instituting condemnation proceedings is not exercising the State's power but is exercising its own sovereign right, following numerous decisions of the United States Supreme Court, and is not, therefore, bound by the limitations and restrictions placed upon the exercise of that power by the State statutes; (b) that the only restriction placed upon the exercise of that power by the United States is that provided by the Fifth Amendment to the Constitution, to wit, that just compensation shall be made. The court concluded that payment of the compensation need not precede the occupancy of the property and granted an order letting the United States into possession. It will, therefore, hereafter not be necessary to wait the determination as to what is just compensation before asking for an order of possession. Such order can be issued immediately upon the court's determination that the use for which the property is being condemned is a public use.

44. Compromise of condemnation suit.—When after the commencement of a condemnation suit the defendant is willing to accept the price offered by the United States, such compromise may be accepted by the Government, provided the defendant in the contract of sale or stipulation for judgment agrees and consents to have the condemnation suit dismissed at his cost. Compromises of condemnation suits on bases other than the above will be approved only in exceptional cases. In any case of compromise report should be made of all the facts to the Director, with recommendation that the suit be stayed pending the negotiations looking to a compromise; and thereupon if the matter is approved by the Director, appropriate action will be taken to stay the proceedings.

45. Final judgment and payment.—When final judgment has been obtained a certified copy thereof should be forwarded to the Director in order that prompt application may be made for Treasury warrant for payment or for any additional payment if part payment has been made.

46. Payment by Treasury warrant.—Payment in condemnation cases will be made by Treasury warrant in favor of the judgment creditor, sent to the United States Attorney in whose district the action was brought, in order that he may secure the proper satisfaction of the judgment. When, therefore, certified copies of the papers are forwarded, the letter of transmittal should indicate the

name and address of the United States Attorney in whose district the judgment was obtained.

47. Abstracts of title in condemnation cases.—Abstracts of title should not be procured by the Reclamation Service in condemnation cases. The Department of Justice will procure abstracts when deemed necessary in such cases.

DONATION OF LANDS (PARS. 47, 48 AND 49).

48. Abstract not necessary.—Where lands necessary in connection with the construction, or operation of irrigation works, are donated or purchased for a merely nominal consideration no abstract of title need be furnished or procured. In such cases the land should be personally examined by some one in the Service, and an examination made of the tax records of the county where the land is situated. If the land is not occupied adversely to the reputed owners, and the tax records indicate them to be the owners, a certificate, similar to the possessory certificates required in land purchases, but certifying in addition that the tax records indicate them to be the reputed owners, signed by the person making the examination, should be transmitted with the deed to the Director. When these examinations are made by different persons two certificates should be made.

49. Report.—A report should also accompany the papers, stating whether there are any liens or taxes against the property, and if so their amount, and other detailed information with reference thereto.

50. Liens, provisions for.—If, in such cases, an agreement to sell is entered into, provision may be inserted whereby the payment of such lien is assumed by the United States so far as it affects the land so deeded.

51. Monthly report.—The examiner engaged in right of way negotiations or in negotiations for the purchase of lands will make monthly reports of progress to the Director not later than the 10th of the succeeding month with copy to the supervising engineer. Such reports should be accompanied by map on a suitable and convenient scale. A special map need not be prepared, the small project map being sufficient. If, however, a special map is prepared, it should be on a scale of a half inch to the mile. The map should show the lands to be acquired as follows:

- (a) Red hatching—Lands for which no contracts have been made.
- (b) Yellow hatching—Lands for which contracts have been executed, but not yet approved.
- (c) Green hatching—Lands for which contracts have been approved.
- (d) Blue hatching—Lands for which abstracts have been submitted to United States Attorney.
- (e) Black hatching—Lands for which abstracts have been approved.
- (f) Blue tint (solid)—Lands which have been finally acquired.

If there has been no change since the preceding month it will be sufficient to make such report without preparing a map showing the status of the purchases. If all purchases necessary have been made a statement to that effect will be sufficient.

52. Canal system, purchase of.—In the purchase of a canal system already constructed, it often happens that the right of way is held by prescription and not record title. In such case the agreement to sell and subsequently executed deed should be modified so as to read:

“It is understood that as to a portion of the right of way proposed to be conveyed the right of the vendor is not evidenced by formal deed of conveyance, but rests upon uninterrupted and undisputed possession and user for at least years, and the price to be paid having been fixed in view of this condition, a conveyance of all claim or right the vendor may have is to be considered and accepted as compliance with the provisions of this contract as to the portion of the right of way so held.”

The number of years the property has been occupied and used for canal purposes must be not less than the period prescribed by the law of the State in which the land is situated for acquiring title by adverse possession. This modification should be made only in respect of rights of way for works already constructed, and never as to purchases of land for rights of way for canals, ditches, or other works proposed to be constructed by the Government; that is, the form as printed should be used generally, and the modified form only in the exceptional case where needed in the purchase of a constructed canal.

53. Indian lands, purchase of.—In all acquisitions of land or property from Indians under the control of the Bureau of Indian Affairs, the Department requires that the deeds and other related papers should be accompanied by report from the officer in charge of the Indians. When such papers are prepared, therefore, they should be submitted with duplicate copy to the Superintendent or other officer in charge of Indian Affairs in the field, the duplicate copy to be transmitted by him to the Commissioner of Indian Affairs, with his report as to the fairness of the transaction, the disposition of the money, etc. The original copy should be returned to the officers of the Reclamation Service presenting the same accompanied by a statement of his views thereon, for transmittal to the Director of the Reclamation Service to be taken up by him with the Commissioner of Indian Affairs, with the view to obtaining the approval thereof by the Secretary of the Interior.

LEASE OF GOVERNMENT LANDS.

Approval of leases, par. 2.

Bird preserves, par. 6.

Land must be vacant, par. 5.

Rent, par. 4.

Standard form of lease, par. 3.

Temporary leases of withdrawn land, par. 1.

1. Temporary leases of withdrawn land.—Leases of lands acquired or reserved in any irrigation project, may be made when the use of the land under the proposed lease will not interfere with the use and control of the lands when they are needed for the purposes contemplated by the purchase or reservation of such lands. (34 L. D., 481.)

2. Approval of leases.—Leases of lands withdrawn under the first form, or held by the United States in fee simple, if made upon the standard form of lease, for a period not exceeding two years, or at an annual rental of not exceeding \$500, will not require the approval of the Director, but may be treated as field contracts. When advertisement is dispensed with in the case of either large or small leases of this nature, certificate should be made explaining the failure to advertise, which must bring the case within the ex-

ceptions noted in ADVERTISEMENTS AND BIDS, PAR. 2. Other leases of lands belonging to the United States are not to become effective for any purpose until approved by the Director. (See WITHDRAWAL OF LANDS, PAR. 9.)

3. **Standard form of lease.**—The standard form of lease should be followed as nearly as practicable, and all material deviations therefrom should be fully explained for the information of the Director's office and of the Department.

4. **Rent.**—The moneys received on account of such contracts will be covered into the reclamation fund under the provisions of the act of March 3, 1905 (33 Stat., 1032).

5. **Land leased must be vacant.**—When lease of land for grazing purposes is made, the records of the local land office should be carefully examined to see that all of the land to be leased is vacant. Such an examination, once made, need not be repeated, when the land has in the meantime been protected by withdrawal from entry.

6. **Bird preserves.**—All leases of grazing land which include the whole or a portion of a bird preserve established by Presidential Proclamation should contain the following clause:

The lands herein described having been designated by Presidential proclamation as a part of a National Bird Preserve, are subject to the rules and regulations of the United States Biological Survey. The contractor agrees to do no act contrary to the rules and regulations established in pursuance thereto, and any violation of such rules and regulations on his part or on the part of any of his agents or employees shall render this lease subject to termination on five (5) days' notice.

LIABILITY ACCOUNTS.

The project bookkeeping records should record all accrued liabilities against the work. They should be posted to summary accounts in the general ledger and reported on the balance sheet in total figures in accordance with the classification used in the Balance Sheet. Auxiliary detailed records should be kept upon the blanks and forms provided for this purpose. These detailed records should receive constant attention to assure that they are complete and accurate. (See ACCOUNTS, CLASSIFICATION OF.)

LOCAL BILL OF LADING (Form 7-762).

Number all blanks in triplicate and consecutively, and issue to engineers, superintendents, and foremen, forwarding agents, and others who may ship supplies and equipment by wagon or stage from railroad point to project works, or from one point on the project to another. The blank spaces for name of project may be filled in with rubber stamp. Forwarding agents and others making shipment will fill in these blanks in triplicate, retaining the triplicate or yellow copy, for their protection, and place the white and pink copies in an envelope, which is then sealed and handed to the teamster. When the shipment is brought to the storehouse or destination, the receiving clerk will open the envelope and check against the load. If the load checks, he will stamp on both the white and pink copies his O. K. stamp, showing that the goods have been received in good order; the pink or duplicate copy is given to the teamster to be sent in with his bill at the end of the month; and the white or original copy is sent to the office, where at the end of the month it is used to check the teamster's bill. If a shortage in the load is discovered, the storehouse clerk will make note on both copies of the extent of the shortage, and price, receipting for balance of the shipment. This shortage the office will either have replaced by the teamster, or the money valuation deducted from his bill. This form of local bill of lading is valuable both where the hauling is done by outsiders at a given rate per cwt., per cord, or per load, etc., and also where the hauling is done by an employee who is paid at a per diem or monthly rate. Its purpose is to determine the responsibility of the teamster in both cases, and in the former to also show the amount earned.

LOCAL TRANSFERS (Form 7-779).

Number all blanks with a numbering machine in triplicate and consecutively, and issue to engineers, superintendents, foremen and others who have charge of parties, and who may have property, materials or supplies to transfer from one feature of a project to another from time to time. The blank spaces provided for the insertion of the name of the project may be filled in with a rubber stamp. The books were intended primarily to be used in the transfer of equipment only, but they should be used for all local transfers be-

tween feature accounts. The party desiring the use of the articles to be transferred will make out the transfer request in triplicate, using carbon sheets for impression and sign name, giving title. The prices for all articles transferred should be agreed upon by the parties issuing and receiving the articles, and they should be inserted on the transfer blanks. The party issuing the articles should send to the project office the white or original copy, give to the party receiving the articles the pink or duplicate copy and keep the yellow or triplicate copy for his own files. The copy sent to the project office is used for posting to the bookkeeping and property records. (See PROPERTY.)

MERCANTILE STORES.

Accounting methods, par. 3.

Authority to conduct mercantile stores, par. 1.

Collections, par. 5.

Credit, par. 8.

Designation, par. 13.

Disposition of coupons, par. 10.

Inventories and remittances, par. 9.

Issues to other features, par. 7.

Prices, par. 4.

Relief for spoiled or damaged goods, par. 6.

Reports, par. 12.

Restrictions, par. 2.

Suggestions, par. 11.

1. Authority to conduct mercantile stores.—It is not desirable to go into the mercantile business generally. When necessity arises for the establishment of a mercantile store authority should be secured from the Director. The establishment of these stores is for the purpose of expediting the work of the Service and primarily to supply necessities so that the laborers shall not be tempted to leave the work and go to the nearest town for the purchase of supplies regularly needed by them. Requests for authority to establish mercantile stores should state clearly the reasons for the necessity and enumerate in general terms the classes of articles to be carried in stock.

2. **Restrictions.**—The purchase of articles of luxury or other material than that desired by the laborers on the project is to be discouraged as it is presumed that those who wish to make expensive purchases are in position to do so without the assistance of the mercantile store.

3. **Accounting methods.**—The method here stated should be used in order to secure uniformity, insure good administration and accounting and to safeguard the interests of the Government. All goods purchased should be charged originally to the warehouse account. Issues from warehouse or storehouse should be made upon requisition only. All goods to be placed on sale should be drawn from the storehouse upon a requisition prepared by the mercantile store clerk. Upon filling such a requisition the storehouse clerk will note the value of the goods, computing it on the basis of the cost, plus freight and handling, placing the cost upon two copies only of the requisition, one of these copies to be retained by him, the other copy to be sent to the office for use in connection with the bookkeeping. The third copy, without notation of cost, is to be returned to the mercantile store clerk along with the goods. In the project office upon receipt of copy of the mercantile store clerk's requisition with the cost value added by the store house clerk, entries will be made in the general books, crediting the storehouse and charging the mercantile store with the value of the goods furnished. The storehouse clerk will also prepare a local bill of lading, listing thereon the goods furnished the mercantile store, without indicating the cost, transmitting two copies of same to the project office along with the copy of requisition showing the cost.

4. **Prices.**—In the project office the selling prices will be determined by the project manager or some one designated by him. The amount of rate of profit will be determined by the project manager or by the chief clerk for him. It should be sufficient to insure a profit after considering depreciation on buildings, spoiled and unsalable stock, etc., but should not be so widely different from prices asked by merchants in the surrounding country as to attract attention. These prices will be noted on the two copies of the local bill of lading. One copy will be forwarded immediately to the mercantile store clerk, and the other copy retained in the project office where a memorandum account will be opened with the mercantile store clerk. This memorandum account will be no part of the general bookkeeping records of the project. In this account the mer-

mercantile store clerk will be charged with the value of the goods furnished at the selling price noted on the local bill of lading.

5. **Collections.**—Goods will be sold from the mercantile store for cash, coupons or upon deduction from payroll. Cash sales are to be restricted to the minimum.

6. **Relief for spoiled or damaged goods.**—Should it be desirable to reduce the selling price upon goods because of their becoming stale or in order to move stock, prior authority, either written or oral, should be secured from the project office, and when given, the mercantile store clerk's account in the memorandum record should be credited with the amount of the reduction on the stock to be sold.

7. **Issues to other features.**—If any issues are made to mess houses, or if goods are returned to the storehouse, such transactions should be recorded on transfer of equipment blanks, on which the mercantile store clerk will note the selling price of the goods transferred. His account in the memorandum record will be credited with that value. In the general books of the project the mercantile store account will be credited with the cost price and not the selling price for such transfers to other features.

8. **Credit.**—If it becomes necessary to issue clothing or blankets to employees before earnings have accrued, it should be done only upon a requisition signed by the superintendent or foreman. This requisition will be kept in the mercantile store clerk's possession as a memorandum until his account is relieved of the amount, either by deduction from the payroll or by a clearance from the office in case the employee does not continue in the Service long enough to earn sufficient to cancel his obligation.

9. **Inventories and remittances.**—At the end of each month the mercantile store clerk will take a complete inventory of all stock on hand, listing the articles alphabetically or as arranged on shelves and note opposite each item the selling price and transmit all cash, coupons and requisitions on hand or memoranda of deductions from earnings. The mercantile store clerk will usually have no knowledge of the amount of profit being made by the store; he is charged with the goods issued to him at the selling price and his accounts can only be cleared by returning the goods or furnishing cash, coupons, requisitions or deductions representing the total selling value of stock issued by him.

10. **Disposition of coupons.**—All coupons turned in by the

mercantile store clerk should be counted and sent to the Director with Form 7-767, and the accountability for coupon books should be reported on Form 7-766.

11. **Suggestions.**—Deviations from these instructions may be necessary in some cases to accommodate the system to actual field conditions. In opening the store it will probably be better on account of the large amount of purchases for immediate issue, to make charges direct from unpaid bills to the mercantile store account and to save extra work connected with making up requisitions and local bill of lading, it may be found convenient to note in red ink on the duplicate of the purchase invoice the selling price and leave that with the mercantile store clerk as his record of price. It may also be desirable to use a special form of requisition and local bill of lading combined instead of two blanks. This form may be made similar to the ordinary requisition but with two value columns, one for the cost price and the other for the selling price. If it is desired to place on sale goods which are in storehouse they should first be transferred to the mercantile store upon requisition.

12. **Reports.**—Form 7-767, "Monthly Statement of Mercantile Store Operations" should be prepared from the bookkeeping records at the close of each month's business and transmitted to the Director's office. It should be compiled by consolidating all mercantile store accounts that appear in the project general ledger, and the net profit or loss shown on the report should agree with the cost adjustment account, "Mercantile Store net Results," that appears on the balance sheet, Form 7-826.

13. **Designation.**—The term *Mercantile Store* should be used to designate buildings and contents where goods are kept for the purpose of sale either for cash, coupons, or to be charged as deductions on payrolls.

MESS HOUSES.

Project managers maintaining one or more mess houses, should, when the messes are large enough, place them in charge of a steward held responsible for their management. The steward should attend to all details in connection with the operation of the mess houses, employ and discharge cooks and their assistants, make out requisitions for supplies needed, keep a complete record of all meals served and at the end of each month make out and forward

to the project office for use in the bookkeeping records inventories of supplies on hand. Each project office operating mess houses should forward to the Director immediately after the end of each month a report on Form 7-790, "Monthly statement of mess house operations," and Form 7-789, "Mess report, unit costs." Meal tickets may be used. They are issued from the Director's office in books of twenty-one detachable coupons, each good for one meal. They may be used in mess houses operated directly by the Service or in messes operated by contractors for the Service. The value of the full book of twenty-one tickets is \$5.25. The accountability for meal tickets and coupon books should be reported to the Director monthly on Form 7-766, "Report of coupon books and meal tickets." Employees should surrender meal tickets before taking their seats at the table, and the meal tickets collected should be sent to the project office at the close of the month in order that the mess may be credited with the meals served. It may sometimes be necessary to furnish meals to official visitors connected with the Service. In such cases the steward should collect from them the price fixed by the project manager for each meal and the cash so collected, together with the duplicate copy of receipt, Form 7-455, should be transmitted to the project office at least once each month. Contractors, merchants, etc., visiting the works in connection with their business relations with the Service may be served without reimbursement to the Service. In this case a receipt, Form 7-455, should be issued to him punched to show the number of meals to be furnished. The free meals served to these parties should be reported by the steward, as "deadhead" meals, and the mess will be allowed credit. The steward's authority for furnishing meals free will be evidenced by the original receipt Form 7-455. This will be taken up by the steward and returned to the office where it will be compared with the duplicate. Meals served to cooks, waiters and assistants when by the terms of their employment they are to receive a specified amount and board, are not included in the list of meals for which the mess house will receive credit, as this expense is a part of the expense of preparing the food. In small camps where it may not be practicable to employ a steward or use meal tickets, the cook should keep a meal record showing the meals served to each employee, and the time-keeper should use this record as a basis for making deductions in

his time book for meals served. The term "*Mess House*" should be used to designate an eating place or dining room. It is improper to refer to such a place as *commissary*. If goods or property in mess house are desired to be placed on sale they should be transferred to mercantile store upon transfer of equipment form.

METHODS, SUGGESTIONS FOR IMPROVEMENTS IN.

When compliance with regulations is impossible or impracticable the fact should be reported to the Director, or other responsible administrative officer. The responsible managers, chief clerks and special fiscal agents should be familiar with the statutes, regulations and decisions of the Comptroller of the Treasury relating to the transaction of public business. The officers of the Service should protest in the proper manner against requirements which seem to be obstructive, and present clearly specific cases where injuries or loss may result from the application of unsuitable regulations.

Intelligent and constructive criticism of methods is invited. Such criticisms should be specific, the facts being clearly stated with appropriate recommendation.

MORTGAGES ON IRRIGABLE LANDS.

For instructions see circular of the General Land Office and Reclamation Service, approved February 6, 1913, as amended to date.

NEWSPAPER ADVERTISING.

Advance authority required, par. 1.

Advertisement to be authorized by Director, par. 4.

Department regulations, par. 2.

General instructions, par. 3.

(See also ADVERTISEMENTS AND BIDS).

1. **Advance authority required.**—Advertising in periodicals and newspapers must be supported by written authority secured in advance. See in this regard Section 3828, R. S., p. 526.

2. **Departmental regulations.**—Under date of November 27,

1911, the Department issued the following regulations to govern advertising necessary to the work of the Reclamation Service:

“Hereafter the advertising necessary to the work of your Bureau will be under your supervision, and you are hereby authorized to select, and instruct your officers to use, for advertising purposes, such newspapers of local or general circulation in each locality as will sufficiently meet the requirements of the respective laws, or the regulations or instructions of the Department, and will convey the purpose of such advertisement to the public; provided, that not more than three newspapers shall be so selected in any one locality.”

3. General instructions.—Newspaper advertisement should be as brief as is consistent with clearness, and should contain a concise statement of the nature and approximate amount of work to be performed or material to be furnished, a statement of the time and place of opening proposals, and the address of the officer from whom particulars may be obtained. (*See also* ADVERTISEMENTS AND BIDS.)

4. Advertisement to be authorized by Director.—When an officer desires to advertise in the press for proposals for work or material, the contract for which is to be executed in the field, the desired form of advertisement should be forwarded to the Director at as early a date as possible, in order that the requisite authority for publication may be secured. The officer should state the publications in which it is desired to advertise and the number of insertions in each publication. If the case is urgent the Director will wire the officer authority for publication, and the officer may at once present the advertisement to the authorized publication for insertion therein. Payments for advertising must not be made by special fiscal agents in the field, except upon vouchers first approved in the Director's office. Bills for advertising should be transmitted to the Director for examination in the Office of the Secretary of the Interior and payment.

NOTARIAL CHARGES.

In regard to charges by notaries public who are Government employees, the Secretary of the Interior, under date of January 5, 1905, ordered, by direction of the President, that hereafter

* * * no officer, clerk, or employee in the Executive Service of the Government, who is also a notary public, shall charge or receive any compensation whatever for performing any notarial act for an officer, clerk, or employee of the Government in his official capacity, or in any matter in which the Government is interested, or for any person when, in the case of such person, the act is performed during the hours of such notary's service to the Government. Disobedience of this order shall be ground for immediate dismissal from the Service.

On March 31, 1905, the President directed the amendment of the above by adding thereto the following:

This order shall not apply to oaths of disinterestedness, or other oaths required by law, provided that the work in connection therewith is not performed during office hours.

The amendment makes it permissible for employees who are notaries public to charge the usual fees for oaths to affidavits of disinterestedness or other oaths required by law, provided the work is not performed during office hours. So far as Service employees are concerned, such work is to be considered a part of the regular routine work of the office and should be performed during office hours, unless by reason of emergency it is necessary for the work to be done at other times. In the event of such emergency, the voucher for the payment of the work must be accompanied by a statement of the Supervising or project officer setting forth the fact thereof and certifying to the exigency which required the work to be done outside of office hours. (*See also TRAVEL EXPENSE, PAR. 21.*)

No reimbursement will be allowed any officer for fees paid for administering oaths to accounts for travel or other expense against the United States. In such case the oath should be taken before the supervising engineer, project engineer, project manager, acting project engineer, or acting project manager, who have been so authorized by the Director, under section 8 of the Act of August 24, 1912, 37 Stat., 487, or by some employee in the Service who is a notary. The officer or employee so administering such oaths are not entitled to receive any fee therefor. The officer administering such oaths will sign the same, appending under his signature, by rubber stamp or otherwise "Chief of Field Party, authorized

by Act of August 24, 1912, to administer oaths." In all other cases where by law a paper or document is required to be verified by the oath of the officer or employee of the Government, for the cost of which oath such officer or employee is entitled to be reimbursed, the following list of fees may be allowed, and none other, except in cases where the persons claiming reimbursement shall show that a different fee is prescribed, making specific reference to the Statute authorizing the same. (*See also* RECORDING FEES; *also* TRAVEL EXPENSE, PAR. 21.)

Schedule of Fees for Oaths.

	Notary.	Justice.
Arizona	\$0.75	\$0.75
California	.50	.25
Colorado	.25	.25
District of Columbia.....	.50	.25
Idaho	.25	.15
Kansas	.25	.20
Montana	.50	.50
Nebraska	.25	.25
Nevada	.75	.50
New Mexico	.50	.25
North Dakota	.25	.25
Oklahoma	.25	.35
Oregon	1.00	.25
South Dakota	.25	.25
Texas	.25	.25
Utah	.50	.25
Washington	.50	.25
Wyoming	.50	.10

OFFICE ROOMS, ETC., LEASES OF.

1. **Accidental destruction of leased premises.**—At common law a lessee of premises which are accidentally destroyed subsequent to the making of the lease cannot be relieved against an express covenant to pay rent, unless he has stipulated in the lease for a cessation of the rent in such case, or the lessor has covenanted to rebuild; nor will equity relieve against an express covenant, except in case of fraud, accident, or mistake (*See* 24 Cyc., 1156). In all leases of premises by the United States a stipulation for the cessation of rent in such a contingency should be incorporated, similar

See also, 1156.
Canceled.

to the stipulations contained in Articles 2 and 4 of the standard form for the lease of office rooms.

2. **Competition when United States is lessee.**—Statutory requirements regarding the securing of competition prior to the execution of contracts do not apply to leases of buildings or rooms for office or storage purposes. (*See* ADVERTISEMENTS AND BIDS, SEC. 1.)

OFFICES AND STOREROOMS NOT TO BE USED FOR LODGING.

Buildings rented or erected for use as offices, storerooms, etc., are not to be used for lodging, except under special authority granted by the supervising engineer. The experience of all of the large insurance companies is that the fire hazard is greatly increased by such occupancy.

OPERATION AND MAINTENANCE.

- Duties of operating force, par. 2.
- Duty of water, par. 3.
- Information for water users, par. 7.
- Measurement of water, par. 5.
- Operation of canal system, par. 1.
- Records of measurement, par. 6.
- Regulation of water supply, par. 4.

1. **Operation of canal system.**—The United States will operate and maintain the diversion works and canals as shown on approved plats on file in the project office until such time as the operation and maintenance of the work shall pass to the water users' association as contemplated by section 6 of the Reclamation Act which provides as follows:

When the payments required by this act are made for the major portion of the lands irrigated from the waters of any of the works herein provided for, then the management and operation of such irrigation works shall pass to the owners of the lands irrigated thereby to be maintained at their expense under such form of organization and under

such rules and regulations as may be acceptable to the Secretary of the Interior.

The cost of operation and maintenance will be included in the charges for the project.

2. Duties of operating force.—The duties of the operating force consist of storing, conveying and delivering water to water users, keeping record of the amounts of water used, and the time of such use, receiving water-right charges, and keeping all property of the United States in a serviceable condition.

3. Duty of water.—The duty of water is stated in the instructions accompanying the various public notices. This duty may be considered a maximum, the amount which can be claimed being limited to actual beneficial use. Beneficial use of water is the basis of all Government water rights and the waste of water is prohibited. The Reclamation Service is not obligated to furnish water for any other purpose than for irrigation.

4. Regulation of water supply and method of delivery.—It is the first duty of the operation and maintenance force to see that all water users are served with water for the irrigation of their lands in accordance with the terms of the water-right application or contract under which they are entitled to water, and to deliver this water at such times and in such quantities as will assure the best result to the water users consistent with reasonable economy in maintenance and operation of the system.

5. Measurement of water.—The water rights sold by the Reclamation Service call for a definite amount of water per acre delivered at the land. All contracts for furnishing water for irrigation are also based upon the amount of water delivered. It therefore becomes necessary to have measuring devices of some kind in all distributaries and in all farm turnouts. Where water is turned over to an association of farmers, the amount delivered to the lateral should be measured and prorated according to the acreage under the lateral. Where water is delivered to the individual, it should be measured and prorated according to the acreage. The complete control of all gates operated by the United States should be kept in the hands of officers of the Service and all gates should be provided with locks.

6. Records of measurement.—Careful record of the measure-

ments of water handled by the irrigation system should be kept on appropriate forms.

7. Information for water users.—In connection with the settlement of the project, it is important that the settlers should be fully acquainted with the general plan under which the irrigation system is to be conducted. The distribution to inquirers of a mimeographed or printed circular containing general and special information for settlers is therefore desirable. These circulars should contain information regarding the charges for building, operation and maintenance, the method of payment, and other important information contained in the public notices. Instructions regarding rights of way on canals, the construction and maintenance of fences and bridges on right of way, control of canals, interference with gates, requests for and delivery of water, responsibility for wasting water, the length of the irrigation season, preparation of lands for irrigation, tree planting, and a statement of the necessity for co-operation of water users, should also be included.

OPERATION AND MAINTENANCE, COST OF

In addition to keeping accurate total costs of operation and maintenance work, it is desired to determine the cost per acre of land actually irrigated, per acre of land for which the irrigation system is ready to supply with water and per acre-foot of water stored, carried and distributed, and therefore accurate statistics of these matters should be kept. The effectiveness of different designs or types of structures and ditches is determined largely by costs of operation and maintenance. This leads to a reconsideration of original construction work and illustrates the value of operation and maintenance cost-keeping from a constructional standpoint. The accounts for operation and maintenance should be grouped under the general heads of operation and maintenance, the latter being subdivided into upkeep and betterments; but the charges to features of the project under these general heads should be subdivided and classified to show the details of the items entering into the cost. General accounting records for operation and maintenance should be maintained and compiled in conformity with the uniform system applied to construction features. Separate cost ledger controlling accounts for building and for operation and maintenance should be kept in the general ledger. Operation and

maintenance features should be so designated as to avoid confusing them with construction features, especially on the feature reports sent to the Director. Under the general head of operation should be carried the accounts covering charges for the storage, carriage and distribution of water and drainage. Under the general head of maintenance subdivided into upkeep and betterments should be carried the accounts covering charges for maintaining the completed storage, carriage, distribution and drainage features of the project.

OPERATION AND MAINTENANCE FOR SUPERINTENDENCE AND EXPENSES FROM DIRECTOR'S OFFICE.

Content of accounts, par. 3.

Definition, par. 2.

Distribution, par. 5.

Inspection, distribution for, par. 7.

Introduction, par. 1.

Notation on vouchers, par. 4.

Superintendence, distribution for, par. 6.

1. **Introduction.**—The general expense arising in the Director's office from the operation and maintenance work of the Service are divided into two parts: (1) Superintendence; (2) Inspection.

2. **Definition.**—The term "general expense," as used in connection with operation and maintenance, means the costs incurred by the person in general charge of operation and maintenance for the entire service, including inspectors traveling under his direction.

3. **Content of accounts.**—Operation and maintenance superintendence account includes all costs of the chief of the operation and maintenance work and assistants stationed in his office. The operation and maintenance inspection account includes the salaries and traveling expenses including per diem of all persons traveling from point to point during inspection work.

4. **Notation on vouchers.**—All memorandum copies of vouchers covering expenditures in either of these classes should contain a note in the journal entry crediting the special fiscal agent making the payment and debiting Director's office, operation and maintenance.

nance superintendence or Director's office, operation and maintenance inspection, as the case may be. Two accounts will be carried on the books of the Washington office to accumulate these expenses.

5. **Distribution.**—As this cost is one over which the irrigation manager will have no control it will not be necessary to advise him currently of the amount chargeable to his project, and therefore distribution of this amount will be unnecessary except annually in time to make this information available for consideration in fixing the operation and maintenance charge to be announced by the Secretary, and for use in the annual report of operation and maintenance. The distribution of these two classes of expenditures will be on different bases as follows:

6. **Superintendence, distribution for.**—The operation and maintenance superintendence will be distributed to the project prorata based upon the number of acres for which water is available and for which regular water-right applications have been filed in the land office, or temporary water-rental contracts have been made, or vested rights recognized.

7. **Inspection, distribution for.**—The operation and maintenance inspection cost will be distributed prorata based upon the number of days inspectors have spent upon each of the several projects chargeable during the season. For this purpose it will be necessary for the inspectors to make monthly reports to the Director's office stating the number of days actually spent on each of the projects visited during the month. This will not include time spent in travel to and from projects, but will be confined to the days actually employed on the project.

OPTIONS.

(See also LANDS, ACQUISITION OF).

1. **Meaning of the term.**—An option to purchase land is not an agreement to sell. An option is merely a privilege of buying without obligation to do so on part of the buyer but with obligation to sell on part of the seller if the buyer decides within the time limit to purchase. An agreement to sell on the other hand is a reciprocal obligation binding the seller to sell and the buyer to buy. Both are contracts and must be supported by a consideration, but in the agreement to sell the reciprocal promises and obligations are each the consideration for the other while in the option, there

being only one obligation, that on part of the seller to sell, there must be a consideration moving to the seller from the other party.

2. Because the consideration paid for an option may never be followed by a purchase the Comptroller of the Treasury has held that payment of a sum of money for an option for a right of way, water right, land, or other property right needed for reclamation work would not be a proper expenditure from the reclamation fund. (9 Compt., 569.)

ORGANIZATION.

1. **Secretary of the Interior.**—The Service is under the direction of the Secretary of the Interior. He is responsible to Congress for operations and expenditures under the Reclamation Act as well as for action concerning public lands in connection with the reclamation work and the appointment of employes. His approval for all important features must be obtained in advance.

2. **Director.**—The chief officer of the Service is the Director. He exercises general supervision over the work of the Service and makes recommendations to the Secretary concerning all matters requiring his approval and reports to him the progress of all operations under the Reclamation Act. (*See also* AUTHORIZING WORK AND APPORTIONING FUNDS.)

3. **Chief engineer.**—The chief engineer has immediate charge of engineering and personnel matters, reports thereon to the Director, and in the absence of the Director serves as Acting Director.

4. **Consulting engineers.**—The consulting engineers act individually in an advisory capacity on special engineering questions submitted to them or with boards of engineers appointed to make recommendations regarding engineering features of reclamation projects.

5. **Supervising engineers.**—The reclamation territory is divided into several districts, each of which is in charge of a supervising or district engineer supervisor, acting as a field representative of the Director and Chief Engineer, with power to determine ordinary engineering and administrative questions. The Division of Land and Legal Work is also in charge of a supervising engineer who reports to the Director. These supervising officers make rec-

ommendations to the Director on all important engineering and administrative features of the work.

6. **Project engineers or managers.**—Each particular scheme or project of reclamation in a supervisory district is in charge of a project engineer or manager, the chief administrative officer, reporting to the supervising engineer or district supervisor. The project managers report to the Director and to the supervising engineer or district supervisor all expenditures and operations on their respective projects.

7. **Project employees.**—On each project under the direction of the project manager or engineer are employed, irrigation superintendents, and engineers and assistants assigned to particular features of the work, a chief clerk, special fiscal agent, bookkeeper and other necessary clerks, mechanics and laborers.

8. **Experts and specialists.**—In addition to the officials named above, the Service employs a number of experts and specialists, who are in charge of special work and who report to the Director, the chief engineer or to other officials designated by the Director.

9. **Authority for employment.**—The Reclamation Act authorizes the Secretary of the Interior to employ the necessary force to conduct the work contemplated by the act. By letter of March 9, 1907, supplementing earlier instructions, the Secretary authorized the Director

to recommend to the Secretary the appointment of persons selected under Civil Service rules for positions in the classified service; to employ and to authorize * * * responsible assistants to employ men in registered, non-educational positions under Civil Service rules and laborers.

The authority to employ persons in registered positions has been delegated to the supervisor and that to employ laborers as needed to project and other managers and engineers.

DIRECTOR'S OFFICE.

10. **Chief engineer.**—The chief engineer when in the Director's office represents the Director in all engineering matters and acts as principal assistant. Under his immediate supervision are the technical, electrical and mechanical engineering, cement testing, and drafting sections.

11. **Land and Legal Division.**—The supervising engineer in charge of the Land and Legal Division is located in the Director's

office where there is a small force of examiners and other assistants. Examiners and assistant examiners are located in a number of the field offices. This Division has in charge all land and legal matters pertaining to the Service. (*See also* EXAMINERS, INSTRUCTIONS TO.)

12. Engineering section.—The engineer in charge of the technical section is located in the Director's office and has charge of the drafting work and of the work relating to engineering problems, submitting information and recommendations thereon, standardizing designs and specifications, compiling cost data and compiling and editing the Reclamation Record, quarterly estimates and annual reports.

13. Drainage section.—The engineer in charge of drainage, located in Los Angeles, supervises field investigations and the preparation of designs for drainage work.

14. Reclamation settlement section.—The statistician in charge of the reclamation settlement or information division has charge of all matters pertaining to the dissemination of information concerning the lands and opportunities for home-making or procuring reclaimed lands.

15. Chief clerk.—The chief clerk is in charge of the purchase of supplies, mails and files and stenographic sections, the messenger, janitor and elevator services. The bookkeeping work in connection with the Director's office, the transportation office, cement expert's office, and electrical and mechanical engineer's office is done under the direction of the chief clerk.

16. Accounting Section.—The Accountant in the Washington office has charge of all fiscal and accounting matters coming to the Director's office and reports to the Director. He also has charge of all accounting and cost-keeping records in the Director's office. The clerical employees handling accounting matters who are located in the field offices are under the administrative direction of the corresponding supervising and project officers.

17. Fiscal inspectors.—The fiscal inspectors travel from project to project, reporting to the Director upon the efficiency of the fiscal work in the field and upon the personnel engaged in this work, together with all other matters upon which the Director may call for report. The engineers in the field should co-operate with the fiscal inspectors and render them all necessary assistance.

18. **Electrical and mechanical engineering section.**—The chief electrical engineer in charge of electrical and mechanical matters is located in Los Angeles, Cal., and supervises the preparation of designs of an electrical and mechanical nature.

19. **Transportation and purchasing section.**—The transportation agent is in charge of the transportation and purchasing section, located in Chicago, Ill. He assists the various purchasing agents located on the projects in making purchases, placing orders and obtaining competition and handling all matters in relation to freight transportation. The transportation agent reports to the Director. (*See also CHICAGO OFFICE, FUNCTIONS OF.*)

20. **Cement-testing section.**—The expert in charge of testing and shipping cement is located in Denver, Colo., and supervises all work in connection with testing and shipping cement.

SUPERVISING AND PROJECT OFFICES

21. **Field engineering sections.**—The engineering section in a field office should consist of the engineer in charge, engineers, draftsmen, technical assistants and stenographer having charge of the technical letter files and acting in the capacity of general clerk and secretary to the supervising or project engineer.

22. **Field accounting sections.**—The project offices should be provided with the necessary clerical assistants for the proper conduct of the office work. The accounting organization for a project office will be in charge of a chief clerk who reports to the project manager and is responsible for the accounting work and has responsible oversight of the other accounting employees. His assistants will usually consist of a bookkeeper, special fiscal agent, purchasing agent, voucher clerk, payroll clerk, transportation clerk, forwarding agents, storehouse clerks, mercantile store clerks, property inspectors, stationery clerk, cost keeper, stenographers, time-keepers, stewards, etc. At small offices one man may perform the duties of several of these positions.

PAYMENTS, POSTPONEMENT OF.

1. Water users on reclamation projects whose growing crops are damaged or destroyed by hail and who for this reason are unable to make payment of the building charges under the Reclamation Act, which would become delinquent at the time the next installment

thereof became due, may, in the discretion of the Secretary of the Interior, be allowed a postponement of such charges, but no such postponement shall be for more than one year or extend beyond the ten-year annual payment period, the time within which the water-right charges are required to be paid. ~~No application will be considered from any water user who is delinquent in the payment of any reclamation charges.~~

2. Application for postponement must be made through the project manager or project engineer, upon the form prepared for the purpose, stating that the water user is unable to pay the building charge so become delinquent, and shall give in detail (a) description of applicant's land, length of residence thereon, description of improvements and statement of their value; (b) serial number of the water-right application, with the amounts paid on account, respectively; of the building and the operation and maintenance charges for the several years in which installments of such charges were due; (c) the irrigable acreage for which water was available for the current year; (d) the number of acres in cultivation and the crops to which cultivated; (e) statement as to the cause of destruction or damage of crops and date when loss occurred; (f) number of acres and the nature of the crops destroyed or damaged; (g) statement of the condition of the crops before destroyed or damaged, with estimated total yield if destruction or damage had not occurred; (h) actual yield, if any, and estimated loss in money.

3. The project manager will forward such application with his report and recommendation through the supervising engineer to the Director of the United States Reclamation Service, who will make suitable recommendation thereon to the Secretary.

4. Lands too alkaline to produce profitable crops may be supplied for a nominal rental to encourage washing the alkali from the soil. (Asst. Secretary, March 29, 1913, C. L. No. 88.)

PERSONAL SERVICES.

Personal services may be secured in two ways:

(1) An agreement may be made with an individual, firm or corporation to do a given work and furnish the necessary labor. In such a case advertising is required by section 3709, R. S. and a contract must be executed according to Sec. 3744, R. S. If such

labor is required for the construction or repair of any public building or work, a bond is necessary under the act of February 24, 1905 (33 Stat., 811).

(2) An engagement may be made with an individual whereby he is to render his own personal services. In such a case advertisement is not required by Sec. 3709, R. S., and a contract in the form provided by Sec. 3744, R. S., need not be executed, but the terms of the employment should be *determined in advance*, and set out in the commission, appointment, or notice of employment. (*See also EMPLOYEES.*)

(3) Where appraisers are necessary for determining the value of town lots for sale under the town-site Acts (p. 475), or for the determination of the value of lands owned by the United States and to be sold under the Act of February 2, 1911 (36 Stat., 895), see p. 483, or where it is necessary to determine the value of land for purchase or to ascertain the amount to be named in a contract of compensation for damages, appraisers may be selected and appointed for the particular purpose, either through the Secretary, as required by the law in the cases of town sites and sale of lands, or they may be employed by the supervising engineer and paid on ordinary purchase voucher for services rendered as a job.

PHOTOGRAPHS.

Care and shipment of films, par. 4.

Care in making exposures, par. 2.

Development and printing, par. 3.

Filing poor negatives, par. 6.

Taking photographs, par. 1.

Washington files, par. 6.

1. **Taking photographs.**—Photographs should be systematically taken of all large construction work. In addition to general views and those taken to illustrate certain details, there should be taken each month a series of views from certain fixed points. In the case of a large dam, for example, there should be four stations established and plainly marked, their elevation and position being fully described. From each of these four stations located as nearly as possible at an angle of 90° to each other, pictures should be

taken at stated intervals, using each time the same camera, the same angle, and the same direction so that the photographs will be identical in their field and the progress of the work can be definitely made out.

2. **Care in making exposures.**—Engineers in the field who take official photographs should use every precaution in making exposures to secure satisfactory photographs and should not undertake the work without thoroughly familiarizing themselves with the fundamental rules for exposure and the manipulation of the stops, etc., on the camera which they are to use. No great amount of skill or experience is needed to get a clear negative, but careful attention to certain details is absolutely essential. Where the negatives are habitually over-exposed, or foggy, or otherwise unsatisfactory, advice should be sought from some good photographer or the criticisms which have been made by the Director's office should be carefully considered.

3. **Development and printing.**—Negatives may, in cases of emergency, be developed in the field; otherwise they should be shipped, securely packed, to the Director's office for development. In either case, a statement on the regular blank should be prepared, giving all of the essential facts of camera exposure, light, etc., signed by the man who took the picture. Prints will be made at the Director's office and copies sent to the field. Here at least one official copy should be signed, dated, and a statement prepared in the form of a certificate giving the essential facts, such that the photograph may be used later if necessary in any legal proceedings.

4. **Care and shipment of films.**—Roll films and film packs are both very sensitive to pressure and to moisture. Therefore, the film should not be left in the camera for long periods nor should the unprotected film be exposed unnecessarily to severe changes in temperature or humidity. It is desirable to expose a whole roll or pack of films in as short a time as practicable and place it at once in a sealed tube or package. Adapters (the film pack containers) should not be shipped to protect only one or two unexposed films. In removing the roll from the camera care should be taken not to allow the black paper to become too loose, but on the other hand, it should not be wound too tightly, as the pressure thus produced might cause abrasion marks in the finished negative, showing in the prints as black lines. Roll films should be shipped in sealed tin or

pasteboard mailing tubes. Film packs should be packed for shipment in a substantial manner so that they will not become crushed or bent. In all cases the outside of the package should be clearly and appropriately marked "Developed Films" or "Undeveloped Films."

5. **Director's files.**—All negatives of important works should be deposited in the Washington office, if these negatives are sufficiently good for making prints suitable for reproduction. If it is desired to retain negatives in the local offices, duplicate or similar exposures should be made so that one set can be sent to Washington, and the other retained in the local office, or returned there after being developed in Washington.

6. **Filing poor negatives.**—It is not desired to retain in the files of the Director's office, negatives which are not suitable for use in illustration. Some of these have value in an historic or engineering record. In such cases a single print will be made and placed on file in the Director's office, the negative being returned to the local office for preservation there. Prints not suitable for reproduction should not be mounted in the regular books, but filed away in envelopes suitably marked alphabetically by States and projects, indicating on the envelope the fact that the negatives have been returned to the local office.

POSTAL LAWS AND REGULATIONS.

Foreign mail, par. 3.

Improper use of penalty privilege, par. 5.

Parcel post, par. 8.

Post office boxes, par. 7.

Registration, par. 6.

Supplies purchased, par. 4.

Use of penalty envelopes and labels, par. 1.

Weight limits, par. 2.

1. **Use of penalty envelopes and labels.**—The following provisions of the postal laws and regulations and the discussion in connection therewith are printed for the guidance of all employees of the Service.

LAWS.

It shall be lawful for all officers of the United States

Government, * * * to transmit through the mail, free of postage, any letters, packages, or other matters relating exclusively to the business of the Government of the United States * * * Provided, That every such letter or package to entitle it to pass free shall bear over the words "Official business" an endorsement showing also the name of the Department, and, if from a bureau or office [or officer] the names of the Department and bureau or office [or officer] as the case may be, whence transmitted [with a statement of the penalty for their misuse]. And if any person shall make use of any such official envelope to avoid the payment of postage on his private letter, package, or other matter in the mail, the person so offending shall be deemed guilty of a misdemeanor, and subject to a fine of three hundred dollars, to be prosecuted in any court of competent jurisdiction. (Act March 3, 1877; 19 Stat., 335.)

Any Department or officer authorized to use the penalty envelopes may inclose them with return address to any person or persons from or through whom official information is desired, the same to be used only to cover such official information, and indorsements relating thereto. * * * (Act July 5, 1884, 23 Stat., 158.)

REGULATIONS.

No article, package, or other matter * * * shall be admitted to the mails under a penalty privilege unless such article, package, or other matter * * * would be entitled to admission to the mails under laws requiring payment of postage. (Postal Regulations, sec. 513½.)

Persons, not officers, writing to the Executive Departments or to the officers of the United States concerning the business of the writers with the Government cannot use the penalty envelope to transmit their correspondence. Officers authorized to use such envelopes should not furnish them for use to contractors with the Government. (Postal Regulations, sec. 514, par. 3.)

Officers desiring official information from or through persons not officers can furnish penalty envelopes or labels to cover the same only with return address printed or written thereon. Where the information is to be forwarded periodically, or on more than one occasion, the envelopes or labels bearing printed return address may be furnished in quantities for the transmission of such information. (Postal Regulations, sec. 514, par. 4.)

The right of an officer of the United States to use the

penalty envelopes ceases immediately upon his going out of office; and he can not use such envelopes in transmitting papers connected with the settlement of his accounts or other business pertaining to the office he vacated, except as he may receive them with requests for official information, with return address thereon, from a Department or officer of the Government. (Postal Regulations, sec. 514, par. 5.)

Mail entitled to free carriage must relate *exclusively* to the business of the Government, consequently, any non-official matter made part of or inclosed in a letter upon official business removes the entire communication from the class of matter entitled to free transportation in the mails. In Section 2, of the said act, provision is made for furnishing correspondents with penalty envelopes when information is requested by the Government. Such penalty envelopes should have the return address fully written before being furnished the correspondent. It has been ruled that the answer to a request for proposals or the submission of invoices or return of vouchers after certification is not the furnishing of information to the government, but constitutes a transaction for which postage should be paid by the party dealing with the government.

2. **Weight limits.**—In order to be mailable under the frank the matter must be entitled to admission to the mails under the laws and rules relating to paid matter. Under the parcel post law fourth class matter is admissible in packages weighing not to exceed eleven pounds. For other matter the limit is four pounds except for single volumes, books and documents published or circulated by order of Congress, and printed or written matter emanating from any of the Departments of the Government at Washington. Field officers are limited to the four-pound maximum except for single volumes or parcel-post matter. (*See par. 8.*)

3. **Foreign mail.**—Official correspondence admissible to domestic mails under penalty label may also be forwarded in the same manner to Canada, Cuba, Mexico, and the Republic of Panama, but to no other foreign countries. Penalty return envelopes cannot be used by persons in any foreign country.

4. **Supplies purchased.**—When small supplies are ordered from merchants and so far as nature or weight are concerned are admissible to the mails, penalty labels have sometimes been furnished with the order to be used by the merchant in transmitting

the supplies to their destination in the office of the purchasing officer. This has been ruled by the Postoffice Department to be an improper use of the label. Labels should not be furnished merchants. It is permissible, however, to have the purchases delivered to an employee of the Government by the merchant and such employee may then affix the labels if the packages are proper for mailing. In such cases the employee should take the package to the post office in person and specifically call to the attention of the officials there the fact that the labels have been affixed by an employee of the government after the delivery of the material to the United States by the vendor. This precaution is necessary to prevent possible long delay in transmittal owing to the receiving postmaster considering the package not entitled to transportation under the label.

5. Improper uses of penalty privilege.—Penalty envelopes or labels should not be furnished to prospective bidders to be used by them in submitting their proposals for the furnishing of supplies, nor to water users' associations for use in transmitting through the mails advertising matter relating to the settlement of the project, nor to merchants to use in transmitting invoices or bills for goods purchased. These are clearly outside of the legitimate use of the privilege.

Letters upon official matters which also contain matter of a personal or private nature are not admissible to the mails under the penalty label since they do not relate "exclusively to the business of the Government of the United States."

Envelopes bearing the penalty seal should not be used to enclose private communications even though the writer intends to affix the regular postage stamps, as it may happen that the stamps will be forgotten or even though affixed to the letter they may become detached. In either case the sender of such letter would be equally liable to a fine of \$300 for misuse of the penalty label as though such misuse had been made with full intent.

6. Registration.—The official mail of government officers located at Washington, D. C., is entitled to registration free of charge when presented by them at the post-office in Washington, D. C., or at other offices when they are temporarily away from Washington. Mail matter registered from the field offices must be covered by the payment of the full registry fee. Special fiscal agents are authorized to pay for stamps for registration of official matter, and to reimburse employees for such expenditure when included as an

item of expense account. This authority does not cover the registering of checks mailed to claimants but must be restricted to official business.

7. **Post office boxes.**—Under the decision of the Comptroller of the Treasury of August 9, 1905 (12 Comp. Dec., 67), it has been the practice of the Post Office Department, upon the receipt of an application by an employee of the Federal Government for a delivery box for official use, approved by the head of the Department or bureau to which he is attached, to instruct the postmaster of the office in which the box is desired, to assign it to him without prepayment of rent, with the understanding that the rent therefor will be paid promptly at the end of the quarter. The Department will continue to so instruct postmasters upon its receipt of applications properly indorsed. Application blank should be obtained from the local postmaster.

8. **Parcel post.**—The parcel-post law of August 24, 1912 (37 Stat., 557), which became effective on January 1, 1913, provides, "That hereafter fourth class mail matter shall embrace all other matter, including farm and factory products, not now embraced by law in either the first, second or third class, not exceeding eleven pounds in weight, not greater in size than seventy-two inches in length and girth combined, nor in form or kind likely to injure the person of any postal employee or damage the mail equipment or other mail matter and not of a character perishable within a period reasonably required for transportation and delivery." Under date of March 10, 1913, the Postmaster General, following a decision by the Attorney General of February 28, 1913, held that it is permissible, under the law, for an executive department or officer of the Government to send in the mails, free of postage, under a penalty label, official matter partaking of the characteristics of fourth-class matter, not exceeding eleven pounds in weight.

POWER POSSIBILITIES, REPORT ON, TO ACCOMPANY RECOMMENDATION FOR RESTORATION OF LAND.

Lands withdrawn under the first or second forms, act of June 17, 1902, in connection with reclamation projects and found to be no longer needed in connection with the construction or reclamation

of the projects in question, and, therefore, recommended for restoration, may in some instances possess possible value as water power sites or for sites which could be utilized in future public or private irrigation enterprises. It is desired, therefore, by the Department that the field officers of the Service accompany their recommendation for restoration of lands with a statement as to the water power or irrigation possibilities of the lands recommended to be restored and an expression of opinion as to whether the lands, or any of them, should be withdrawn under the provisions of the act of June 25, 1910 (36 Stat., 847).

POWER AND POWER PRIVILEGES, LEASE OF.

Competition to be obtained, par. 1.

Permanent contract for power for irrigation purposes, par. 2.

Power permits, reports to Forest Service on, par. 3.

1. **Competition to be obtained.**—The authority to lease surplus power under a reclamation project is to be found in the act of Congress approved Feb. 24, 1911 (36 Stat., 930, Laws, p. 476). Bids for the lease of surplus power or power privilege should be called for on the basis of a minimum price to be fixed by the Service with appropriate conditions to prevent interference with the use of water on the project. The prices should be so determined as to involve the minimum of supervision. As required by the act preference will be given to use for municipal purposes in leasing such surplus power or power privilege. Before any arrangement is made, a form of agreement with report on the conditions to be imposed, and proposed plan of disposal of the power possibilities should be submitted to the Director for approval.

2. **Permanent contract for power for irrigation purposes.**—Where an owner holds lands above the grade of a Government canal in which there is a sufficient supply of water for the irrigation of his land, to accomplish which the owner is willing to install his own pumping plant, and utilize therefor an available power development from the Government project, it would seem quite clear that the limitations of the act of February 24, 1911, are inapplicable, but that such power development and irrigation are actually a part of the project and as such subject to the terms of the reclamation act, the water supply and power development being appurtenant to the land

irrigated, and not limited in time as provided in that act. Under an appropriate and permanent contract which should include the necessary power privilege for irrigation purposes and as appurtenant to his land, such land-owner may be admitted to the benefits of the reclamation act. (Secretary's instructions, June 2, 1910.) A statement by the project manager should accompany power leases clearly setting forth all the facts and circumstances relative to ownership, amount of land irrigated, residence, whether the land has been subscribed to the water users' association, and other similar pertinent facts sufficient to determine whether such land owner is qualified to make water-right application.

document-73. **Power permits, reports to Forest Service on.**—District Foresters are under instructions to refer all applications for a preliminary water power permit affecting a stream which is tributary to the water supply of a Reclamation project to the manager of the project, for report as to whether the granting of the preliminary permit will be in any way objectionable. Such requests from the Forest Service should be given prompt attention and the Director's office should be furnished with a copy of the manager's report.

PRINTED FORMS.

Whenever it is necessary to prepare a contract or other paper for which a printed form has been issued, care should be taken to use the latest edition. Wherever this is not practicable the forms should be followed as nearly as possible in language and in the order of paragraphs. Much more time is required to examine a long type-written document and compare originals and duplicates than printed forms, and there is always possibility of material omissions where the printed forms are not used. The managers and especially employees in charge of blanks should take special pains to prevent the issuance of old forms. Whenever new forms have been supplied the old forms should be immediately used for scratch pads if suitable for that purpose and if not should be promptly destroyed.

PRINTING.

No printing shall be done in the field unless authorized by the Director, and vouchers for such printing will be rejected except

when accompanied by a copy of the authorization. Whenever it is desired to obtain authority for printing in the field a full statement must be given of the need of the Service for such work and the reasons why it must be printed locally. If the reason given is that there is not sufficient time for the printing to be done in Washington, the reason for not presenting the matter at an earlier date must be stated. The Department has authorized the Director to order printing of such forms and blanks as may be necessary, but all other matter must be submitted to the Secretary before the printing thereof can be authorized by the Director. (October 28, 1903.)

PROCEEDS FROM VARIOUS SOURCES, DISPOSITION OF.

Proceeds of concessions on freight charges should be collected and deposited as repayments to the reclamation fund or offset against amounts due for freight (April 3, 1905, 33 Compt., Ms., 15). Proceeds of forfeits by defaulting bidders are properly repayments to the reclamation fund. The act of March 3, 1905 (33 Stat. L., 1032), is not retroactive (November 14, 1905, 12 Compt., 297). Receipts under the act of February 8, 1905 (33 Stat. L., 1032), should be deposited as miscellaneous receipts, to be carried quarterly to the reclamation fund by an appropriation warrant (Letter Secretary of the Treasury to the Secretary of the Interior, August 26, 1905). Such receipts will be credited to the reclamation fund as repayments and not appropriated as miscellaneous receipts (Letter Secretary of the Treasury to the Secretary of the Interior, December 11, 1905). Proceeds of sales of property of the Service belong to the reclamation fund, and such moneys if improperly covered into the Treasury to the credit of the unappropriated surplus, may be placed to the credit of the reclamation fund by appropriation warrant (June 1, 1906, 12 Compt., 733). Proceeds of net receipts from sales of lands and all receipts from sales of town-site lots should be carried by appropriation warrant as revenues, and proceeds of all other receipts by repay warrants as repayments (December 6, 1906, 39 Compt., Ms., 957). Proceeds of rentals of Indian lands are properly repayments to the appropriation notwithstanding there is a liability for the use thereof to the Indians (November 9, 1907, 14 Compt., 285).

PRODUCING PLANTS AND DEPARTMENTS.

Blacksmith, machine and carpenter shops, par. 1.

Cost and revenue accounts, par. 6.

Power houses, par. 4.

Records, par. 3.

Reports of production, par. 5.

Shop orders, par. 2.

1. **Blacksmith, machine and carpenter shops.**—The distribution of shop work charges on an equitable basis is important in order that costs of departments affected thereby may be compared and that there shall be no serious error in estimates based on costs in which expense for such work forms a part. When practicable, a clerk should be installed in each shop to keep record of shop orders and to charge the expense to the various feature accounts, but where there are several shops near together one clerk may sometimes attend to the records in all. In small shops, however, where the greater portion of the work is chargeable to one or two features, it will not be necessary to employ a shop clerk, for the expense of operating the shop can be easily charged to the features receiving the benefit.

2. **Shop orders.**—When engineers, superintendents, foremen, or others in charge of work want shop work done, they should make out a requisition on the shop clerk, distinctly specifying the character and amount of work required and the shop clerk should make out a shop order, Form 7-801, for each shop affected.

3. **Records.**—The shop clerk should carry a stock ledger account of unused stock supplies in each shop and credit such accounts with the value of articles used in the various shop orders. Each shop employee should be required to keep a daily record of the material used and time worked on each shop order and advise the shop clerk who should insert prices on the shop order, and from the shop orders to a special ruled journal, debiting the particular account number to which the order should be charged and crediting each shop with material and labor furnished. On projects where but little shop order work is done, the journal may be unnecessary. When much of this class of work is done, it will generally be found that the use of the journal is desirable for it would be difficult to take the monthly distribution from the shop orders to the general

classification books, especially when there are several hundred orders to be distributed, some of which may be several months old, and there would always be the possibility of errors having been made in dates, total time of shop work and shop material. By using the journal it is possible at any time to ascertain the total shop charge for labor and material, and at the end of the month it will only be necessary to copy the amounts from the journal to the general classification book under the proper account numbers. Apportionments should then be made for shop supervision, power, fuel, shop expenses, use of tools, etc., and the monthly shop accounts closed. The total shop labor should agree with the time shown by the timekeeper in the time books. The time of the shop clerk and shop foreman cannot readily be distributed on the shop orders, so the proportionate time of each may be noted on the top of the general classification book when distributing shop orders. The per cent of shop expense to be added to shop orders may be found by adding the cost of labor and material on all shop orders, and dividing it into the total shop expenses. The percentage on each shop order should be added to the labor and material costs and the shop job order expense not charged direct absorbed in this manner. A recapitulation of all charges to the various account numbers affected should be then compiled, the total of which must equal the total expense of operating each shop for the month. This summary should be made out promptly at the close of the month and sent to the project office, where the shops will be credited and the various features receiving benefits debited.

4. **Power houses.**—In order that bookkeepers may charge to the features receiving benefit their proper proportions of the expense of operating power houses it will be necessary for the engineer or foreman in charge to prepare and send to the project office a monthly statement showing the total amount of power, in horsepower-hours, or other suitable units, generated and the amount to be charged to each feature.

5. **Reports of production.**—All engineers or foremen in charge of producing departments should compile and send to the project office monthly statements showing the amount of material or manufactured articles produced, the total issues for the month and to whom made, and the amount on hand at the end of the month. All issues from producing departments should be made

only on the regular requisition forms and handled in the usual manner.

6. **Cost and revenue accounts.**—Where the Service conducts such enterprises as power plants, there may be three different conditions under which the product is utilized:

(a) It may be used entirely upon other features of the project, as for the operation of construction machinery or pumping plants.

(b) It may be entirely used for the production of power to be sold to the public, or

(c) A part of the power may be used on the project for construction or operation purposes and a part disposed of to the public.

If all of the product is used in the operations of the Service on a project the entire cost of producing the power should be made a charge against the features receiving benefits upon the basis of the amount of power used, crediting the cost account representing the expense of producing the power with the amounts so distributed. If the entire product is sold for commercial purposes the amount received should be credited to the appropriate revenue account and no deduction made from the cost ledger, showing the expense of producing the product sold. If a part of the power is used on the project and a part is sold the cost should then be handled as above, dividing it upon the basis of the quantity of power used on the project and the quantity sold, thus the credit for power used on other features will apply as a reduction of the cost ledger amount showing the expense of producing the power and the credit for the power sold will appear in the revenue accounts, and there will remain in the cost ledger accounts an item representing the pro rata cost of producing the power sold. This cost may remain in the account in which originally accumulated or it may be transferred to another cost account provided especially to show the cost of power sold.

The proceeds from the sale of manufactured articles as tap boxes, concrete pipe, etc., should be credited to the inventory or cost account in which the value or cost of such articles appear as a debit.

PROMISES.

No employee is authorized to make promises that in any way involve the Service, directly or indirectly. It is impossible to recognize any alleged obligations for the payment of money, per-

formance of work, or completion of irrigation systems in whole or in part unless the promise or agreement has been authorized specifically or in general terms by the Secretary of the Interior, and has been clearly stated in writing with signatures properly attached. Supervising engineers, project managers and other responsible employees are instructed to disregard alleged oral promises and to report to the Director for suitable action any violations of this rule.

PROPERTY.

Authority to dispose of property, par. 5.

Destruction of worthless property, par. 4.

Inspection of property, par. 3.

Lost, strayed, or stolen property, reward for, par. 10.

Maps, field notes, etc., sale of, par. 8.

Property accountability, par. 1.

Property record, par. 2.

Reward for conviction of persons injuring property, par. 11.

Sales, par. 6.

Transfer of equipment between projects, par. 7.

Use or lease of property for private ends, par. 9.

1. **Property accountability.**—The term "property" is here used to mean machinery, tools, implements, vehicles, animals, instruments, furniture, utensils, etc., that are used on a project and that neither enter into permanent construction nor are consumed except by wear and tear. The storehouse and inventory accounts show all receipts and issues and the property records, which should be kept in a similar manner should show the amount, value and description of all property with which the project is charged. The property record accounts should be kept by the property inspector, who should have responsible charge of all matters pertaining to property. The accounts with each article should be kept on Form 7-780 and should be arranged alphabetically, as should all intermediate or subsidiary papers. This record should account for all such articles as power developers, stationery engines, boilers, gas engines, water motors, electric generators and motors, machinery, locomotives, cars, tracks, cableways, skips, forges, graders, scrapers, plows, harness, instruments, office appliances, furniture, tents, etc.

2. **Property record (Form 7-780).**—The property inspector should use this form in keeping a complete record of the property

with which his project is chargeable. A sufficient number of sheets in the front portion of the binder should be inserted for the handling of the accounts for each feature, camp, or part of the project, and in the back of the binder leaves should be reserved for the controlling accounts to cover the project property accountability. These two sets of accounts should always be in balance. The storehouse, mercantile stores and other inventory accounts should be considered as project features. Number the pages, when practicable, and fill in the spaces provided for "project," "feature," "article," "class number or size," and "responsible." When handling the project property accountability records, the spaces for "feature" and "responsible" need not be filled in. Upon the basis of an inventory, which should be taken before opening the books, open an account on the debit side with each article of property distributed over the project, by features, camps, or parties, inserting the date of taking the inventory. "Voucher No." has reference to the number of the particular purchase order or invoice, transfer of equipment, or requisition covering a manufactured article; and all such papers, as they come into the project office, should be referred to the property inspector for his information, and in order to allow him to keep his records up to date. He should initial them when their contents have been noted. The space for "name of voucher" is for the insertion of the names of these forms. Fill in spaces for "quantity" and "value." If desired these postings can be made from the vouchers monthly, or if it is found practicable, it might be more desirable to post these articles directly from the invoices each day in the following manner: When invoices are received and entered in the classification book, those which have listed thereon equipment, should be handed to the property inspector who will enter the items in the equipment ledger charging the project with it in the controlling account and will then charge it out to the feature to which issued or storehouse account where stored. On the credit side of the accounts with each article, all storehouses should be credited with articles issued on requisition and all features, camps, or parties should be credited with any article transferred, worn out, lost or sold, filling in spaces for "date," "name of vouchers," "quantity," and "value." "Voucher No." is intended to cover transfer of equipment, equipment inspection report, affidavit, or auction sales report. The controlling accounts for project property accountability should be handled in precisely the same manner as

are the feature accounts. These two sets of accounts should be kept absolutely up to date, and as the information affecting the property records reaches the property inspector it should at once be entered on the books. This is imperative in order that engineers, superintendents, foremen, and others concerned may be able to locate any article or class of articles without delay, so that the availability of certain property for transfer to other projects or project features, to meet certain emergencies, may at once be determined. When accounts with certain features, camps, or parties become inactive owing to the articles having been transferred, they may be taken from the binder and filed for future reference.

3. Inspection of property.—The property record should be a perpetual inventory, and should be kept up to date in every particular, and in order that this may be done, the property inspector should make frequent inspection trips to the various features, checking up property on hand, arranging for the condemnation of worn-out and worthless implements, or the sale or transfer of other property no longer required. Foremen and other heads of parties should be required to give a strict accounting of property that may be missing, and should be required to make good any shortage if it is the result of carelessness or neglect in carrying out instructions. The property inspector should also see that the property is properly cared for, and not allowed to be unduly exposed to the weather or abused in any way. The property inspection report, Form 7-776, should be used when making an inspection.

In order that the property inspector may keep his records up to date, he should check and initial all papers recording transactions in property, including receipted invoices, requisitions, or transfers of equipment coming from the storehouse or other issuing department to the office. All property, when practicable, should be branded, and it is generally advisable to open a book showing hoof and body brands, color, age, etc., of animals, make and size of wagons, etc., so that later on, should occasion require it, such property may be identified. The inspection of property should be given great care, and property that, with a reasonable amount of repairing, might do service for a number of years should not be sold or destroyed. Five individual wagons, for instance, might be useless, but, if the serviceable portions of each were assembled, two or more serviceable vehicles may be secured.

4. Destruction of worthless property.—After the inspector

has looked over the property in a camp he should complete his inspection report 7-776 and sign it in duplicate, have the engineer, superintendent, foreman or other responsible person in charge of the camp sign also and indicate his title. Requisitions or transfers should also be made out by the person in charge of the feature to adjust any discrepancies. Foremen and others should be required to return to the storehouse articles that they may consider to be worn out or worthless. Such articles should be collected and kept in a pile for destruction by the inspector. The inspector should have the engineer, superintendent, or foreman of the feature or camp make out in duplicate on Form 7-777 certificate as to the loss, destruction, or other disposition of property thus accounted for, one copy of the certificate being kept by the party chief, and the other retained by the inspector for use in adjusting his records.

5. Authority to dispose of property.—The act of March 3, 1905 (33 Stat., 1032), provides that the proceeds of sales of material utilized for temporary work and structures in connection with operations under the Reclamation Act, of sales of condemned property purchased under the Reclamation Act, and any moneys refunded in connection with operations thereunder shall be covered into the Reclamation fund. In the absence of any express prohibition as to the particular property, the head of the executive department in whose care and custody public property is placed to be used for a particular purpose may, until the property is needed for the purpose indicated, exercise his judgment and discretion as to its proper care and disposition, and any official use of it not incompatible with the purposes intended is not a diversion to other uses, and is neither a violation of law nor an abuse of the supervisory authority and discretion reposed in him (April 11, 1906, 34 L. D., 459). Project managers have general authority to dispose of equipment in the manner recommended by the board of survey. This general provision does not, however, give authority for the disposing of expensive or unusual articles of equipment by sales unless specifically authorized by the Director.

6. Sales.—In case certain articles are found that are of no service to the Government, but would probably warrant the cost of a sale, they should be transferred to the storehouse and kept in a separate place. When a sufficient amount of worn-out or useless property has been thus accumulated to warrant the holding of a sale, the project or supervising officer, at the instance of the

property inspector, should appoint a board of survey. One of the board should be the property inspector. Form 7-778, report of survey, should be used in connection with the appointment and reports of such a board. It is not necessary that property should be sold at auction. It may be sold on sealed proposals invited from all persons likely to compete, or at private sale when there is no possibility of securing competition and this condition can be shown. Property should be classified, sorted in lots, and so arranged at its sale as to present a good appearance to prospective buyers. As a rule, the services of an auctioneer should be procured when an auction sale is contemplated, in order that the prices received may be as great as possible. The auctioneer may be paid out of the gross receipts of the sale, and a sub-voucher receipt taken therefor. However, a member of the service may be detailed by the project engineer to act in this capacity when necessary. A copy of the report of survey and of the order from the project or supervising officer to a property clerk to conduct a sale of property should accompany each report to the Director of sales of property. This report should also show the place, date and kind of sale. If the sale was conducted privately, the reasons for holding it in this manner should be stated; if under advertisement for proposals, the number of advertisements sent out and posted should be given and the number of proposals received in reply and an abstract of them. A list of the articles sold, arranged alphabetically, should also be furnished, showing the names and addresses of purchasers and the prices and the gross amounts received. The net amount received should be taken up on collection vouchers by the special fiscal agent. If an auction sale notice be desired, one may be printed locally. Such a notice should be prepared substantially as follows:

PUBLIC AUCTION.

To be sold at public auction,
Public Animals and Material.

The property of the U. S. Reclamation Service as follows:

(List of articles).

Sale to take place at

Terms: Cash on delivery of the property.

By order of the Supervising Engineer, ...

Project, U. S. Reclamation Service.

Signature, ...

Title, ...

All animals and property sold should be branded or marked "I. C.," the initials for inspected and condemned.

7. Transfer of equipment between projects.

(a) *Central office.*—The Transportation Office at Chicago is the central office to which will be reported all equipment and material available for transfer and will be held responsible for keeping the various projects informed.

(b) *Board of survey.*—When equipment is no longer needed on a project a board of survey should be appointed to make recommendations for its disposal either by destruction, transfer, private sale, sale on proposals after advertisement, or public auction. This is to be accomplished by use of Form 7-778.

(c) *Disposition.*—If the board of survey is of the opinion that the equipment is in such a condition that it would be advantageous to transfer it to some other project, it should be placed on the transfer list by means of preparing an available equipment notice, Form 7-782.

(d) *Repair parts.*—If any repair parts are necessary, the Board at the time of making the recommendation should note the repairs required to put the equipment into working order and these parts should be completely described, and, if possible, the catalogue number and approximate cost of each repair part should be noted on the blank in space provided for this purpose.

(e) *Method of advising Transportation Office.*—After the preparation in triplicate of Form 7-782 has been completed, the project office should forward all copies to the supervising engineer for his approval. The supervising engineer, if he approves the appraised transfer value, will note his approval and return one copy to the project office, retain one copy for his files, and will forward the original to the Transportation Office in Chicago where it will be assigned a serial number and registered in a book or on cards in abstract form.

(f) *Serial number.*—The serial number will be used in referring to the article in all correspondence and will also serve as an index to the available equipment notice which will be filed in a vertical file arranged alphabetically according to the name of the equipment or material.

(g) *Method of advising project offices.*—The Transportation Office after receiving the available equipment notice from the supervising engineer will prepare sufficient copies of these notices to

notify all supervising and project managers of that equipment which may be obtained by transfer.

(h) *Unlisted equipment*.—When project offices desire to secure equipment or material by transfer which has not been listed as available, they may notify the Transportation Office of their requirements, and these wants will be noted in a bulletin to be issued by that office periodically.

(i) *Effecting transfer*.—When equipment or material is needed on any project, the file of available equipment notices should be referred to before purchasing, and if there are any articles listed that are suitable and can be shipped at a reasonable price compared with new equipment of the same class, request should be made for its transfer. This will be taken up by correspondence, or by telegraph, if necessary, with the project where the equipment is located. Copies of all such correspondence should be sent to the Transportation Office at Chicago and the supervising engineer of the district in which the equipment is listed. Telegraphic correspondence may be shortened by the use of the serial numbers, omitting the full description. It will be well in each case to use the name of the article in connection with the number as "No 950, Steam Shovel." This will in a measure guard against telegraphic errors. This number will also serve to differentiate between two or more bulletined articles of the same description.

(j) *Appraised transfer value*.—There should be no delay by reason of negotiations as to prices, as the appraised transfer value will serve as a tentative amount and any adjustments that may appear desirable should be taken up later. For this reason the transferring project when listing equipment or material should place a conservative value on the equipment, having in mind a probable amount which could be realized from a private or public sale of second hand equipment. This appraised transfer value should always be f. o. b. shipping point.

(k) *Transfer vouchers*.—Upon shipment the transferring project should prepare transfer vouchers making four copies, sending one copy to the Transportation Office at Chicago as a notice of the withdrawal from the available list of the equipment in question. After it has served its purpose in that office, it will be transmitted to the Director where it will serve as a notice of transfer, and if the transfer vouchers do not reach the Washington office within a reasonable time it will serve as a reminder for tracing purposes.

(1) *Bulletins*.—Periodically the Transportation Office will prepare a bulletin report of non-availability of previously published articles. Projects should promptly advise the Transportation Office of the withdrawal of any equipment from the available list. By March first of each year a revised list should be prepared of all articles which have been previously listed as available for transfer and forwarded each project for its information. This will mention only the article and serial number.

(m) *Freight charges*.—If time will permit, the project manager desiring to secure any article on transfer list should communicate with the Transportation Office to ascertain the approximate freight charges.

(n) *Repair parts, purchasing of*.—To avoid delay in placing the equipment in serviceable condition, the project office requesting the transfer should advise the Transportation Office, either by letter or by telegraph, if that office should purchase the repair parts noted as being necessary.

(o) *Miscellaneous*.—Only large items of equipment, such as locomotives, steam shovels, engines, wheelers, fresnos, animals, etc., need be considered as covered by these instructions. These instructions should not, however, be understood as restricting the transfer of any articles when practicable and desirable to do so. (SEE LOCAL TRANSFERS.)

8. *Maps, field notes, etc., sale of*.—The following rules have been established under authority of the Secretary of the Interior with regard to the sale of maps, plans, field notes, etc.:

1. Published maps, farm unit plans, etc., shall be disposed of at the estimated cost of printing and handling, as determined by the Director of the Reclamation Service.

2. All finished maps and profiles which are not published and which show physical conditions may be reproduced and photographed and copies disposed of to all persons who desire them at the estimated cost of production and handling, as determined by the Director of the Reclamation Service.

A pamphlet entitled "Publications of the United States Reclamation Service," giving the prices of the various publications of the Service has been issued and will be revised and brought up to date from time to time. Copies thereof may be obtained by application to the Director. When large quantities of maps or drawings are desired, special prices will be furnished upon request.

See Amendment.

9. **Use or lease of property for private ends.**—The responsible engineers in charge of small as well as large works must see that public property, whether stationery, instruments, animals, or machinery, is not in any way used or leased for private ends. No laxity in this respect shall be allowed. Where the leasing of a plant will be of general benefit to the community the matter should be submitted to the Director with full report and recommendation with draft of lease which should contain appropriate provision for the protection of the property and its return to the service. Authority for such lease must be obtained from the Director. (*See* CONTRACTS, PAR. 43.)

10. **Lost, strayed or stolen property, reward for.**—The Secretary of the Interior has authority, under the Reclamation Act, to offer a reward for the return of lost, strayed or stolen property of the United States, when in his judgment such offer may be an appropriate means to secure the return of such property. As the Secretary, only, is authorized to offer such rewards none should be made except in pursuance of specific or general authority conferred in advance by the Secretary. (Unpublished Comptroller's decisions. May 19, 1911.)

11. **Reward for conviction of persons injuring property.**—Section 10 of the Reclamation Act authorizes the Secretary of the Interior to perform any and all acts which may be necessary and proper for carrying the provisions of the act into full force and effect, and he therefore has authority to take such action as may be necessary and proper to protect while in possession of the United States the property required for use in connection with the work authorized under the act. If, in the judgment of the Secretary of the Interior the offering of a reward for information leading to the conviction of any person or persons wilfully damaging or interfering with such property or any part thereof, would be a necessary and proper means of protecting it from such damage or interference, reasonable reward may be offered for such information, and payment of reward so offered would be authorized when satisfactory proof of the earning thereof has been presented. (Comptroller's decision, March 7, 1913.) Specific authority must be had in advance from the Director in each case for the offering of rewards of this nature.

12. **Destruction of public property.**—Under the ruling in the

case of *Houck vs. U. S.* (201 Fed., 862), it would appear that Sec. 14 of the Act of March 3, 1899 (30 Stat., 1152), can be invoked for the punishment of any act to deface, destroy, injure or obstruct, etc., any dike, levee or wharf built in connection with reclamation projects along or upon navigable waters; or the plant used in the construction of the same.

Other acts providing for damages against and protection of property in specific cases are cited on page 533 of this manual.

PUBLIC NOTICES.

Announcements relating to public notices, par. 6.

Charges against irrigable lands, par. 4.

Conformity of entries to farm units, par. 7.

Data to be furnished, par. 9.

Description of lands in public notices, par. 2.

Limit of area for entry and water-right application, par. 3.

Monthly reports of water-right applications and payments, par. 9.

Public notices required by Reclamation Act, par. 1.

Publicity, par. 10.

Publishing and posting public notices, par. 5.

Report of entries and conflicts to General Land Office, par. 8.

1. **Public notices required by Reclamation Act.**—Under section 4 of the Reclamation Act, as soon as any division of an irrigation project is completed, the Secretary will give "public notice of the lands irrigable under such project and limit of area per entry, which limit shall represent the acreage which, in the opinion of the Secretary, may be reasonably required for the support of a family upon the lands in question; also of the charges which shall be made per acre upon the said entries, and upon lands in private ownership which may be irrigated by the waters of the said irrigation project, and of the number of annual instalments, not exceeding ten, in which such charges shall be paid and the time when such payments shall commence."

2. **Description of lands in public notices.**—The public notice issued by the Secretary for a completed portion of an irrigation project describes the irrigable lands by reference to farm unit plats showing the lands to which water can be furnished. The farm unit

plats are approved by the Secretary prior to the issuance of the public notice and copies thereof are filed in the General Land Office and in the local land office for the district in which the project is located.

3. Limit of area for entry and water-right application.—The limit of area for entry is fixed by the public notice by reference to the farm units on the approved farm unit plats. The sizes of farm units are determined by local physical conditions and vary for the different irrigation projects from 10 to 160 acres. The sizes of farm units on any particular project are determined from a consideration of the fertility, irrigability and location of the land contained in the farm units. The limit of area of land per owner for which water-right application can be made for lands in private ownership is 160 acres of irrigable land unless otherwise stated in the public notice. (*See FARM UNIT PLATS.*)

4. Charges against irrigable lands.—The instalments of the charges made by the United States on entries and on lands in private ownership that are to be irrigated on a project are divided into two parts, namely, the building charge and the operation and maintenance charge. The regulation has been established that water will not be furnished in any year for any lands unless payment has been made of all portions of instalments for operation and maintenance which have theretofore become due. The receipt of such portion of the reclamation water-right charges separate and apart from the building charge, is authorized.

5. Publishing and posting public notices.—Upon the issuance of a public notice the Director transmits to the project manager, with appropriate instructions, a copy of the public notice by posting in his office, and transmits to the publishers of designated newspapers copies of the public notice for publication. Copies of the approved farm-unit plats of the townships designated in the public notice, and showing the lands to be irrigated, and copies of public notices are furnished to the General Land Office.

6. Announcements relating to public notices.—Upon receipt of a public notice by the project manager he will notify all parties whose entries are affected by the public notice what the building charges per acre will be, together with the number of instalments and the time when payments thereon are to commence, what the operation and maintenance charges for the first year will be, when

and where payment thereof is due and what amount of water will be furnished per acre per annum, whether the Secretary has or has not, as the case may be, entered into contract with a water users' association on the project and therefore whether the certificate of the water users' association forming part of the application should or should not be filled out and properly executed.

7. Conformity of entries to farm units.—All entries of lands shown on township plats should be made in conformity to the farm units and areas thereof designated on such plats. Each farm unit must be entered in its entirety, and no more than one of such units can be embraced in an entry. Where existing entries made prior to the date of the act of June 25, 1910, (36 Stat. 835) are affected by limiting the area per entry and combining and classifying the legal subdivisions as farm units, the local land office sends by registered mail to each of said entrymen at his address of record notice that he will be required within 30 days from the receipt of such notice to adjust and conform his entry to one of the farm units affected by his entry and in case of reduction of area to select the unit that he desires to retain. Upon the failure of the party so notified to comply with the notice within the time specified, the local land office reports this fact at once to the General Land Office, with its recommendation, forwarding evidence of the service of notice. The Commissioner of the General Land Office then takes prompt action to conform the entry to the particular farm unit selected by him for the entryman and to cancel the entry as to the area outside of this farm unit.

8. Report of entries and conflicts to General Land Office.—When, in pursuance of the notice issued by the local land office, an entryman has made his selection of a farm unit, or has shown cause why his entry should not be made to conform to a farm unit, a report thereon is forwarded to the General Land Office. When selection is made by the entryman, his entry is amended to conform to the selected tract, which action has the effect of releasing to subsequent entry as authorized by law the area outside of the farm units which he elects to retain. Where the rights of entrymen conflict, whether or not a showing is made by either of the parties, the matter with all papers is forwarded to the General Land Office with the request and recommendation of the local land office as to the action to be taken. The General Land Office will then take such action as the facts may warrant after obtaining, if desired, an opin-

ion from the Reclamation Service. All cases arising from the adjustment of entries to farm units receive early and special consideration by the General Land Office.

9. Data to be furnished.—When water is to be furnished for any section of the project, the supervising engineer, in the preceding year, will forward report containing data required for the public notice. The following are required:

(a) The farm unit plats, showing tracts to be watered the following year. (*See FARM UNIT PLATS*).

(b) A comprehensive statement showing the derivation of the figures of cost and the resulting charges (1) for the construction and (2) for operation and maintenance.

(c) A draft of proposed public notice.

(d) Statement of duty of water.

10. Publicity.—Upon issuance of the notice a number of copies are printed and sent to the field for distribution to persons interested. Public notices and orders are also published in the "Decisions of the Secretary of the Interior Relating to Public Lands."

PUBLICATION.

It is impracticable on account of the expense to publish full descriptions of the features of the work completed by the Service. It is desirable, however, that there should be prepared suitable descriptions, with diagrams and pictures, illustrating the important and interesting features of the works already built, and to have these printed in high grade technical magazines, or other publications, as, for example, in the proceedings of the American Society of Civil Engineers. A list of such articles is kept in the Director's office giving alphabetically by states and projects reference to such descriptions. Persons inquiring about such matters are referred to publications in which such descriptions are published.

PURCHASES AND MISCELLANEOUS ACCOUNTS UNPAID, RECORD OF.

Form 7-716 should be used for keeping accounts with parties from whom the Service purchases material and supplies. These accounts should be credited with the amount of all invoices received

and debited with all payments, one page or card being devoted to each party or firm. The total of the balances shown in this book should equal the balance of the unpaid purchase and miscellaneous accounts. On smaller projects the use of these cards is not required, but in such cases the invoice register (Form 7-718) will be a sufficient record of unpaid invoices.

PURCHASING.

Chicago office, purchasing through, par. 6.

Discounts for prompt payment, par. 5.

Engineers may inspect bids and direct which to accept, par. 8.

Full and accurate descriptions desirable, par. 7.

Mercantile store purchases, par. 11.

Payment should be made promptly, par. 9.

Point of delivery, par. 4.

Purchase of particular brand or patented article, par. 3.

Purchase order, Form 7-711, par. 13.

Purchase order, acknowledgment of, par. 14.

Purchase order book, par. 15.

Purchasing agent's card record, par. 16.

Request for purchase, Form 7-701, par. 12.

Responsibility for, par. 1.

Samples, par. 10.

CROSS REFERENCES—ADVERTISEMENTS AND BIDS—COMPETITION--- CONTRACTS.

1. **Responsibility for.**—The project manager has general supervision over the purchase of supplies, but the details of the work may be assigned to some other person. This person may be exclusively engaged upon this work, or he may also occupy the position of chief clerk, bookkeeper, stenographer, or he may be the project engineer himself. In no case, however, should the special fiscal agent act as purchasing agent. On large projects the purchasing agent should occasionally take trips to market centers in the vicinity. Such trips can usually be taken in connection with large purchases, and will afford an opportunity to meet the merchants and to learn their methods and facilities.

2. **Methods of making purchases.**—There are two recognized

methods of making purchases, the first, under competition by means of thorough advertising, in which case purchases are to be considered as made under contracts, formal or informal. A contract is formal when it is reduced to writing and signed by the contracting parties; an informal contract is what is usually termed "a purchase upon proposal and acceptance." Formal contracts are used where delivery is not to be made immediately; where payment is to be made in instalments; where a bond is required; or where deliveries are to be made over an extended period, or as ordered, while informal contracts are ordinarily used where the order is placed as soon as bids are received and delivery is to be made immediately and payment made on a single voucher. The other method of purchase is known as an open market order and is resorted to in cases of exigency, where it is not feasible to delay a sufficient time to secure bids or where the purchase is excepted from the requirement of advertising. (*See ADVERTISEMENTS AND BIDS.*) When competitive proposals have been received from a number of bidders, they should be abstracted. The abstract should be arranged in columns, placing the names of the articles and quantities in the left column and the cost at prices bid in columns at the right, one column being used for each bidder. Each of these columns should be totaled. Wherever possible the estimated weight of the proposed shipment should be ascertained and the freight charges estimated and added to the total of the bid price. The purchasing agent will thus be able to know the total cost of the goods laid down at the project. With this information before him he will use his judgment in placing the order. If no substantial advantage is to be secured it is not advisable to split orders, but if a real saving can be made by dividing the order giving a part to one merchant and a part to another, this should be done. The placing of the order should not be unduly delayed after receipt of the bid, as merchants bid upon current prices which may fluctuate from day to day. If a project gains the reputation of long delays between receipt of bids and the issue of orders, the merchants will make allowance in their bids for possible fluctuations in prices, to the detriment of the project. All requests for proposals should bear the notation that the United States reserves the right to reject any or all bids received. If after the receipt of bids it appears that they are too high for any reason, it will be entirely proper to reject the bids and re-advertise, bidders to be so advised.

3. Purchase of particular brand or patented article.—When a copyrighted or patented article is purchased, competition being actually or in effect dispensed with on that account (*see ADVERTISEMENTS AND BIDS, PAR. 2*), the voucher or the contract covering the purchase should be accompanied by a certificate of the responsible officer to the effect that the particular copyrighted or patented article would best serve the purposes of the Government, and convincing reasons for the statement must be given.

4. Point of delivery.—Purchases should usually be made free on board cars at point of origin, in order to secure the advantage of any land grants or contract concessions, which the railroads may have made to the Government. Some goods, however, are sold at uniform prices at all points, and in such cases they should be purchased f. o. b. cars at railroad station nearest to place of use. Purchases should if practicable be made in large quantities, and competition should be secured, if possible, from the market nearest the producer of the goods to be purchased.

5. Discounts for prompt payment.—All requests for proposals should solicit discount for prompt payment, and if bids contain an offer of discount for such prompt payment this should be considered in awarding the contract or placing the order, and every effort should be made to make payment within the time specified and thereby secure advantage of the discount allowed. The discount should be computed on the gross amount of the purchase. (*See DISCOUNT FOR CASH PAYMENT.*)

6. Chicago office, purchasing through.—Articles manufactured in the East or goods produced in the markets contiguous to Chicago should ordinarily be purchased through the Transportation Office in Chicago, which is well known in that market as representing the Service in that territory, and as large purchases are constantly being made, merchants in that locality will usually submit better bids upon requests originating from that office than upon occasional requests coming from distant points.

7. Full and accurate descriptions desirable.—All requests made upon the Chicago office for purchases should be stated on Form 7-705 and 7-706. Care should be exercised to give a full description of the articles to be purchased. Specifications should be drawn to conform as nearly as possible to commercial standards, practices and usages, as any variation means additional cost and de-

lay in shipment. Advertisements should, when possible, state the purpose to be served by the supplies required. This often enables the bidder to quote more intelligently and they sometimes make suggestions that result in economy. In buying dry goods, boots and shoes, hats and caps, rubber hose, leather and rubber belting, and articles of an analogous nature, specifications should always show quality desired, as prices on these articles vary so much, quality considered, that bidder should have a fair opportunity of knowing exactly what is wanted. Rush orders are expensive and should be avoided where possible. The merchant must provide in his bid for paying overtime and for contingencies. Bar iron should be ordered in stock lengths, to save extra cost for cutting and wastage. It can be easily ascertained what are "stock lengths" as most of the large mills publish a sheet showing lengths carried in stock. This applies, of course, only to shipments that are urgently needed, for bar iron should never be bought out of stock unless there is some emergency connected with the purchase, as material bought out of stock is much more expensive than what is known as "mill shipment," usually costing about 20 cents per 100 pounds more. Mill shipments can be had from two weeks to 30 days in most cases, rarely any longer. When mill shipments are ordered no particular care need be taken as to length, as lengths can be made as wanted without any extra charge.

8. Engineers may inspect bids and direct which to accept.—

It is sometimes impossible to describe exactly what is wanted, and the project manager may wish to exercise some discretion and does not care to leave the decision to the Transportation Office. In such cases the project manager may request that office to submit bids to him before placing the order. He can then consider the entire matter, using his judgment. In all such cases, however, the Chicago office should be requested to place the order. The object of this procedure is not only to preserve the prestige of the Chicago office in the market in which it is a constant inquirer for prices, but for the convenience of the merchants who prefer to carry a deal to completion with a single office.

9. Payment should be made promptly.—Payment for all purchases should be made as promptly as possible, whether discount has been offered or not, as this improves the credit of the Service with merchants and will secure better treatment and in many cases, better prices than if payment is delayed unduly. If vouchers rep-

resenting purchases call for a large amount and the special fiscal agent's balance is not sufficient to cover, or if it is inadvisable to deplete his balance by its immediate payment the voucher should be forwarded to the Director for payment by the special fiscal agent located in Washington.

10. **Samples.**—In inviting proposals for a large purchase of groceries, mercantile store supplies, etc., bidders should be requested to submit samples. These samples should be carefully examined before placing the order, and the samples of the successful bidder should be retained to compare with the goods furnished. If samples are of sufficient value to make it a hardship upon the bidder to leave them with the Service, they may be included in the order and paid for.

11. **Mercantile store purchases.**—Supplies purchased for the mercantile store should be selected, not only with a view of securing the best prices, but with a view to securing goods which will be most satisfactory to the persons to be served by the store. In this case it may sometimes happen that the more expensive goods will be purchased rather than the less expensive article. These articles are purchased for sale and not for use by the Government, and therefore, their salability should be considered but full competition must be secured.

12. **Request for purchase (Form 7-701).**—These blanks should be numbered consecutively and in duplicate, and should be issued to storehouse clerks and other clerks in charge of receiving departments, after filling in the blank spaces provided for project name with a rubber stamp. When clerks of such departments receive requisitions which they are unable to fill on account of depleted stock, or for other good cause, they will write out a duplicate request for purchase on the purchasing agent, using carbon sheets for impression; they will send the white (original) copy to that officer and keep the yellow (duplicate) copy, on a spindle until copy of the purchase order is received from the purchasing agent covering the particular request for purchase. Until the copy of the purchase order is received by the storehouse clerk, he will use his file of requests for purchase as memoranda with which to follow up such requests. When the purchase order is placed, both the purchasing agent and the storehouse clerk will file their copies of their requests for purchase, with the copies of the purchase order. Whenever the storehouse clerks, mercantile store clerks, or other clerks

in charge of issuing departments find their stocks are getting short and new supplies needed, they should present a request for purchase (Form 7-701) to the purchasing agent for the required supplies.

13. Purchase order (Form 7-711).—The purchase order should be made out in triplicate, one copy being for the merchant, one for the storehouse clerk, and the other for the project office. If a forwarding agent is employed on the project, a fourth copy should be sent to him. All parties concerned in the transaction are thus enabled to keep a lookout for the shipment, and hurry it through to destination. The several copies of the order are then placed in an unfilled order file, and when the goods have been received it may be removed and filed in the usual manner.

14. Purchase order, acknowledgment of.—Form 7-717 is to accompany important purchase orders so that the project office may have an acknowledgment of their receipt by the merchant.

15. Purchase order book.—The purchasing agent should keep a purchase order book. Any form of blotter will do for this purpose. In this book should be listed all purchase orders consecutively by number, giving the amount of the order, name of merchant from whom ordered, for whom ordered (features, etc.), and any other necessary notes.

16. Purchasing agent's card record.—Every project purchasing agent should keep a price book or card record, showing the prices of all articles purchased, and endeavor to keep it up to date. This information is of great value to the purchasing agent in considering bids received and in making estimates of the cost of a certain article or group of articles. In placing orders, care should be exercised in giving shipping directions and instructions for marking packages, boxes, etc., giving order number, etc.

QUANTITIES OF EXCAVATION, CONSTRUCTION, ETC., TO BE CHECKED.

Quantities of excavation, construction, etc., in claims or vouchers must always be checked by at least two persons, and should be compared with the original estimates, which have been made independently. The officer certifying to the claim or voucher for payment should have before him in parallel columns the original figures

made before the work was begun and the final measurements so that in case of discrepancy he may look into the matter and make proper explanation.

QUARTERLY ESTIMATES.

Distribution of estimates, par. 5.

Liabilities, estimated, par. 6.

Preparation of material, par. 4.

Proposed expenditures, par. 2.

Supplementary estimates, par. 3.

Transmittal, par. 1.

1. **Transmittal.**—Quarterly estimates should be transmitted in time to reach the Director not later than the last day of February, May, August and November. This will necessitate mailing them from the project office to the supervising engineer on the fifteenth of those months, and from his office they should be mailed to the Director not later than the 25th.

2. **Proposed expenditures.**—The approved quarterly estimate is an authority for the expenditure of money. The time of expenditure is limited to the quarter covered, and the amount which may be expended on any project is limited to the amount mentioned in the estimate for that project. The quarterly estimate is not intended to authorize the taking up of new features of work not otherwise approved unless the features are specifically and fully described and are of such a nature that they do not require plans and specifications to be submitted to a board of engineers or to the Director. In case of services covered by contract the approval of the contract is necessary in addition to the authority contained in the quarterly estimate before work can be commenced or payment made. In the case of work done by Government forces specific authority must be obtained for executing any considerable amount of work in this manner in addition to the authority for the payment therefor as contained in the quarterly estimate. For example, Item No. 2 of the quarterly estimate authorizes payment for labor engaged upon Government work but does not authorize that method of doing the work except in the smaller routine matters connected with repairs, etc. Whenever the quarterly estimate provides for the doing of work by Government forces the statement should be followed immediately by a reference to the authority and the date thereof

for doing the work in this manner, or if such authority has not been granted, statement should be made that authority for doing the work by Government forces has been or will be requested.

3. **Supplementary estimates.**—Whenever it becomes apparent that the amount stated in the quarterly estimates is insufficient to carry on the work, or that payment will be required for items not covered by the estimate, supplementary estimate should be prepared for the approval of the Department.

4. **Preparation of material.**—The financial part of the quarterly statements and estimates should be submitted on Form 7-887, and this should be accompanied by a concise statement of the work proposed to be done during the quarter.

5. **Distribution of estimates.**—The larger items of the proposed expenditures should be distributed, and though no set rule for determining the details of distribution can be given, the following general principles should be observed: (a) Distribute the estimates for items 1 and 2 by principal physical features; do not include in these items any part of the apportioned expense of general offices. (b) Distribute the estimates for items 3, 4 and 5 by kind of service, supplies, material or equipment, and note separately the physical features to which any large purchases are to be applied. (c) Distribute the estimate for item 6 by kind of property, and note separately large individual purchases. (d) Distribute the estimate for item 7 to transportation and apportioned expense of general offices, and note separately large items of expense for transportation, together with the physical features to which they chiefly pertain. (e) List separately each numbered contract, showing the number of contract, name of contractor, short title of contract, and physical feature to which the contract chiefly pertains. (f) Informal contracts for small items of work may be grouped as seems desirable. (g) List proposed contracts by kind of work or material, grouping them as seems desirable.

6. **Liabilities, estimated.**—The estimates should also show the amount of liabilities that it is estimated will be chargeable to the allotment at the end of the quarter, which estimate is submitted after payments have been made for items included in the estimate for expenditures. These liabilities are to be determined after making allowance for the liabilities that will be extinguished by the payments to be made during the quarter, and should cover contingent liabilities on contracts.

RECORDING FEES.

The payment of recording fees by the United States for recording papers deemed advisable to be placed upon the county records is held by the Comptroller to be a payment in purchase of a privilege, and not a payment under a contract for the performance of a service. Therefore, payment of such fees by the local special fiscal agent at the time of the filing of the instruments for record is held not to be in conflict with Section 3648 of the Revised Statutes, and may be made by him. (Comptroller's decision of Sept. 13, 1909, citing 15th Comp. Dec. 46; 10 id. 110.) Where, however, a contract provides for the payment of such fees by the contractor, such expenditures will not be allowed by the Auditor. (*See FEES FOR OATHS.*)

RENTAL OF COTTAGES, ROOMS, ETC., TO EMPLOYEES.

Employees occupying separate houses constructed by the Service should in all cases pay a monthly rental. This should be collected by deductions from payroll earnings. Persons occupying rooms in quarter houses and dormitories may or may not be charged for the use of the rooms, dependent upon the character of the building and the usual practice in the neighborhood. When rentals are charged they should be fixed at a figure representing approximately one per cent per month of the cost of the building. The exact charge, however, should be an even figure, as \$2.50, \$5.00, \$7.50, \$8.00, \$10.00, etc. When a new camp is to be established a schedule of the rates proposed to be charged should be forwarded to the Director for approval. This schedule should give the cost of the buildings, the number of rooms and the amount to be charged. When these rates have been approved they should be posted at some point where they can be observed by all employees. Applications to rent buildings should be signed by employees occupying Government buildings only one copy being taken; this to be filed in the project office. Where it is customary for contractors, railroads or other concerns operating on a large scale in the neighborhood to furnish temporary bunk houses for employees without rental charge it may be advisable to conform the practice of the Service to the custom. In such cases authority should be secured from the Director.

REPAYMENTS, SECURITY FOR.

Assessments sustained by Supreme Court of Oregon, par. 5.

Plan must be submitted to the Department, par. 3.

Trust deed, par. 2.

Two methods of handling private lands, par. 1.

Water users' associations, par. 4.

1. **Two methods of handling private lands.**—Where considerable areas of private lands are embraced under a projected irrigation system and the owners desire Government construction, the settlers have heretofore been required before work was commenced to organize a water users' association and incorporate for the purpose of insuring the return of the Government expenditures and to provide for co-operation with the Government in other directions.

2. **Trust deed.**—On March 31, 1912, the Department authorized a departure from this plan for the fifth unit of the Umatilla Project, Oregon. The new procedure dispenses with the necessity of organizing and incorporating a water users' association for the purpose of insuring the return to the Government of the expenditures made on the project and accomplishes this by a trusteeship of the lands under the project. Under this plan the land owners convey their land to one or more trustees selected by them and approved by the Secretary of the Interior. The conveyance to the trustee is with power to sell the lands conveyed unless water right applications are made by qualified owners of the lands conveyed and insures the sale of excess lands held in tracts exceeding the limit fixed for private holdings. The landowners pay the trustee for its services. The contract between them therefor is to contain nothing inimical to the right of the United States to enforce the provisions of the trust deed and draft should be submitted for approval in this regard. The trustee to be selected should be some reliable corporate trustee-company, and the trust deed gives the Secretary of the Interior power to remove the trustee and appoint a successor in case of the failure of the original trustee to observe the terms of the trust. Text of the Umatilla trust deed can be had on application to the Washington office.

3. **Plan must be submitted to the Department.**—Specific authority must be obtained from the Department in each case for the utilization of the form of trust deed, and recommendations for such

use should be made in ample time for careful consideration and in order that, if necessary, changes may be made.

4. **Water users' associations.**—Before organization of a water users' association, inquiry should be made whether such plan of organization will be satisfactory to the Department. The following paragraphs contain the principal rules which govern the organization of the water users' associations now in existence:

(1) *Stock subscription.*—Each stock subscription must be for one share for each acre of irrigable land or fraction thereof, except where fractional shares are issued. The subscriber agrees that the amounts levied by the Secretary of the Interior under the provisions of the Reclamation Act shall be a lien upon the land enforceable in the same manner as in the foreclosure of mortgages. The subscriptions are acknowledged in the form required by local law for the acknowledgment of mortgages and they are duly recorded in the proper county offices.

(2) *Payment for water-right.*—These subscriptions are contracts to the effect that the subscriber will promptly make water-right application to the proper officer of the United States as soon as announcement shall be made that water is ready for delivery to the land, and also that the subscriber or his transferee will pay for such water-right the charges levied by the Secretary of the Interior. When all payments required for such water-right have been made and when proper evidence of the perfection of the water-right has been issued, the shares are held to have been fully paid for.

(3) *Contract between association and United States.*—By contract between the association and the Secretary of the Interior, the association guarantees the payment to the United States of the cost of building and operation and maintenance of the irrigation works as apportioned by the Secretary of the Interior against the lands of its shareholders, and agrees to adopt and enforce appropriate by-laws, subject to the approval of the Secretary of the Interior, for the collection of such costs. If appropriate by-laws or rules and regulations have not been adopted by the water users' association before the issuance of public notice, the Secretary requests the association to adopt suitable rules and regulations for the collection of assessments and also to take appropriate action to make the proper assessments and proceed with the collection thereof when the stockholders become delinquent.

(4) *Collections from delinquent water users.*—At the proper time the association levies a call and assessment upon

the shares of stock, and in due course proceeds against delinquents as provided by the terms of the stock subscription and the rules and regulations in force, enforcing collection by sale of the lands to which the stock is appurtenant, or so much thereof as may be necessary, and turning the money over to the land office. The assessments to defray the current expenses of the association are levied and payment enforced in a similar manner.

(5) *Excess lands.*—Where private land is held in tracts larger than the maximum limit fixed by law or regulation, for which a water-right can be acquired, or where the owner is not qualified to perfect a water-right under the provisions of the Reclamation Act, the owner, in order to secure the irrigation of such land, must subscribe for one share of the stock for each acre of land thus owned and at the same time execute a deed conveying the excess land in the former case, or the entire tract in the latter case, to the water users' association, in trust, or other trustee, with power to sell the same upon the direction of the Secretary of the Interior at public auction at or subsequent to the time when the Secretary of the Interior announces that water is ready for delivery for the lands, unless prior to that time water-right applications shall have been filed for the said land and accepted on behalf of the United States. In case the owner fails to dispose of the excess lands, the Secretary of the Interior will instruct the water users' association to advertise and sell the lands at public auction to persons qualified to perfect water-rights under the Reclamation Act. (*See EXCESS LANDS.*)

(6) *Agreements for sale of excess lands.*—The United States is not to be a party to contracts between water users' associations and the owners of lands lying within the irrigable area of a project. Its only interest in the agreements or in the benefits derived therefrom is in the subdivision of large holdings into tracts not exceeding 160 acres, in the transfer of the excess lands of residents and lands of non-residents to individuals who will reside thereon and bring them within the provisions of the Reclamation Act, in the mutual agreement to be secured thereby between water users throughout the irrigable area upon the use and distribution of the water and in the subordination of whatever rights they may have theretofore acquired to the provisions and conditions of the Reclamation Act. Agreements drawn upon such lines providing a method of sale for excess lands conforming to the local law governing judicial sales will be satisfactory to the Department. (August 30, 1904, 33 L. D., 202.)

(7) *Excess lands conveyed to members of owner's family.*—Where individuals own land in excess of 160 acres each the excess may be conveyed to members of the owner's family, provided the transfer is bona fide and the requirements of the Reclamation Act as to residence are complied with. (May 21, 1904, 32 L. D., 647.)

(8) *Certificate of membership in Association.*—On projects where water users' associations have been organized, no water-right application is accepted unless the certificate thereon has been executed by the secretary of the association as follows:

I hereby certify that the applicant for this water-right has duly subscribed (or is the successor in interest of one who has subscribed) for the stock of this association for the lands described herein, and that all assessments levied against said stock by said association have been fully paid up to date.

(9) *Issuance of fractional shares of stock.*—There is no objection to the issuance of fractional shares of stock, if found expedient and desirable for the particular association having the matter under consideration. In case it is considered that the issuance of fractional shares is desirable, decimals should be used and the fractions should not be extended beyond hundredths if it can be avoided. Appropriate action must be had by the association providing for the issuance of fractional shares or the recognition by the association in some manner of the existence and validity of such fractional shares.

(10) *Release of stock subscription.*—Where, from any cause, the subscription to the stock of a water users' association exceeds the irrigable area of the land to which the stock subscribed for is appurtenant or the lands have been eliminated from the project, application can be made to the association for the release of the excess area or the eliminated lands from the stock subscription. When the release by the association is executed it should be sent through the supervising engineer to the director accompanied by report of the project office on the facts, with recommendation by the supervising engineer. If, in the opinion of the director, a proper case is made out, the appropriate one of the following indorsements will be made upon the release by the Director, pursuant to authority given in Departmental letters of March 11, and September 16, 1912:

By authority of the Secretary of the Interior assent is hereby given to the release of the above described land from the stock subscription to the

Water Users' Association, dated
191..

.....,
Director.

or

By authority of the Secretary of the Interior assent is hereby given to the above reduction of the stock subscription to the.....
Water Users' Association for the lands above described.
Dated, 19..

.....,
Director.

(11) *Release of trust deed contract.*—By the terms of the excess land trust deed contract, the power thereby conferred is *ipso facto* terminated as to the lands or parts thereof as (a) have been conveyed to a qualified person who has filed a water-right application for the lands, which application has been duly accepted and filed for record, or as (b) have been eliminated from the project. The issuance of a release or reconveyance of such lands is a matter between the association and the applicant therefor. The association in executing such release or conveyance should satisfy itself beyond doubt that the conditions of the trust deed contract have been fulfilled and should require a showing by the applicant (a) that the applicant as to the area to be released is the owner in fee or has such an interest as may become a fee by the time final payment for water right is due, and (b) that the applicant has made water-right application for the lands sought to be released; that his application has been accepted by the Government and filed for record in the county records, or that the lands have been eliminated from the project. The showing made to the association should be sent to the project engineer or manager who will, upon the statement by the association as to the title, approve the execution of the release or reconveyance by the association if the records of his office show (a) the filing and acceptance and recording of a water-right application for the land to be released, or (b) that the lands have been eliminated from the project and released from stock subscription as above. The form of this approval should be substantially as follows:

“By authority of the Secretary of the Interior the execution of a release of the above-described lands from the trust deed contract is hereby approved this —— day of ——, 19—.

Project Engineer or Project Manager.

Authority to approve execution of releases as above is given all project engineers or project managers by the director pursuant to authority conferred by Departmental letter of September 16, 1912, and covers all cases where lands covered by trust deed contract to a water users' association (1) remain in a project and have been placed in the ownership of a qualified person who has filed a water-right application for the lands which has been duly accepted and filed for record, or (b) where such lands have been eliminated from the project and released from the stock subscription to the association as provided in subdivision 10.

5. Assessments sustained by Supreme Court of Oregon.—

The policy of such associations was touched upon in the decision of the Supreme Court of Oregon, May 21, 1910, in the case of the Umatilla Water Users' Association v. Irvin et al. (108 Pac., 1016). This case involved a controversy between two boards of directors, both assuming to act as the legal board, the question turning on the legality of votes of the owners of shares of stock upon which assessments duly levied had not been paid. While the scheme of water users' association was not in issue the court passed on the propriety of the association levying assessments against the lands of stockholders prior to the time when the government assessment matured, and the assessment spread on the records under provisions of the by-laws was held to be valid in the absence of an affirmative showing to the contrary.

REPORTS TO DIRECTOR.

Annual operation and maintenance report, par. 8.

Annual project report, par. 7.

Annual report of the Service, par. 6.

Monthly abstract, par. 1.

Monthly health report, par. 4.

Monthly narrative, par. 2.

Monthly operation and maintenance report, par. 3.

Project histories, par. 12.

Quarterly statement and estimate, par. 5.

Report of cost of pumping water, par. 10.

Special reports, par. 11.

Summary of results and equipment, par. 9.

(*See also* EXAMINERS, INSTRUCTIONS REGARDING DUTIES OF).

1. **Monthly abstract.**—This is a brief statement, preferably of about 100 to 200 words, for publication in the "Reclamation Record," giving in concise form the progress in construction work; labor and weather conditions; items of interest relating to operation and maintenance of canals and structures; water supply and distribution; agricultural and crop conditions; settlement, etc. The proportional amount of work completed on the entire project and on each unit or large feature, such as a storage reservoir, must be given in percentage form each month. The nature and extent of the work done during the month should be clearly indicated in sufficient detail to be entirely intelligible to persons not familiar with local conditions, and when commencement of work on any feature has once been reported, later reports should state the progress thereon until completion or suspension. These reports should be forwarded in duplicate, signed by the project manager, in time to reach the Director's office by the end of the month. Accompanying the monthly abstract for the January and July issues of the "Record" there should be a list giving the names, official titles, and addresses of all employees in the Reclamation Service holding Secretary's appointments and also of those in responsible registered positions, such, for example, as irrigation superintendents, superintendents of construction, etc.

2. **Monthly narrative.**—This is the official statement showing month by month the progress made in important lines on each project. It should be brief, seldom exceeding three or four typewritten pages and should present in systematic form under suitable headings general progress on all work, labor and weather conditions, progress on construction by features or other logical arrangement, surveys and other field operations, matters relating to operation and maintenance of completed works, seepage and drainage conditions, water supply, settlement, agricultural conditions, executive organization, and other important matters. Photographs and miniature drawings, illustrating progress in construction of important features and letter size diagrams or maps with shaded areas or underscored words showing location of current work are desirable. This report, in duplicate, should be forwarded promptly at the close of the month to the Director, with copy to the supervising engineer.

3. **Monthly operation and maintenance report.**—This is a report from the manager of operation and maintenance on those projects or units where construction is practically completed and refers solely to agricultural progress and matters relating to operation. It should be prepared in a manner similar to the monthly narrative and should be forwarded at the same time.

4. **Monthly health report.**—This report (Form 7-297), should be prepared by the project manager in triplicate at the close of each month, the original being sent to the Director and a copy to the Supervising Engineer. Instructions as to the use of this form are printed on the back thereof.

5. **Quarterly statement and estimate.**—This is a purely fiscal document prepared for authorizing certain expenditures within a period of three months, on work for which general authority has been previously secured. This serves as a book of reference for the auditor and others handling fiscal affairs. (*See QUARTERLY ESTIMATES.*)

6. **Annual report of the Service.**—Material for this report is prepared in the field by projects shortly after the end of each fiscal year and compiled in the Washington office for presentation to the Secretary, who in turn presents it to Congress in printed form during November. The character of the report is governed by Section 2 of the Reclamation Act. It is formal and impersonal in character. In preparing the statistical data and descriptive matter for each project the arrangement and general character of the preceding report should be followed, subject, however, to such special instructions as may be issued by the Director each year regarding rearrangement or new features. On the completion of any large feature of a project it may be desirable to give a more extended description thereof, repeating some or all of the descriptions previously given relating to that matter, in order that information relating to final conditions and engineering plans may be brought together.

7. **Annual project report.**—This is a report to be kept in manuscript, prepared after the printed report for the year and supplementing it by giving the personal relations and related facts for ready reference to the records and official diaries on the project, and other information. It is in effect the rounding out of the printed report by including all of these matters which may not be

printed but which should be brought together in concise form for future reference, especially in connection with litigation or for obtaining a full knowledge of details of importance in the internal relations of the Service. It is intended that these reports shall furnish the material from which the project histories will be ultimately compiled. As soon as possible after the end of the active field season, the project manager should call upon each of his principal assistants to write a brief resumé of the work with which he has been connected during the calendar year. They should describe the kind of work performed by each man, giving his name and stating as nearly as possible not only the work performed, but the relation to this work of each of the assistants. There should be the fullest practicable mention of individuals in connection with the various operations and, as far as possible, each individual should write up his share of the work. The separate statements should be combined by the project manager with his own introductory or general statement and comments. Several copies of the whole statement should then be made and at least one sent to the Washington office, another to the supervising engineer's office and a third kept in the project office.

8. Annual operation and maintenance report.—This is the annual report of each completed project, or each unit which has been brought to a degree of completion where the farmers are raising crops. It is devoted exclusively to the agricultural side of the work and relates to results obtained, methods of management and all other items which are of interest from the economic and industrial side. This report is made for calendar instead of fiscal years as on nearly all of the projects this plan enables a full season's work to be incorporated in one report. It should be prepared primarily by men in direct charge of the operation and maintenance of the project and should embody their ideas, and be transmitted through the project and supervising engineers for such comments as they may desire to make. The report should include, (1) a statistical summary of cost and progress giving number of acres and farms irrigated under both water-right and rental contracts; number of farms for which water-right applications have been made; number of acres for which the Service was prepared to supply water; number of miles of canals operated; total cost and cost per acre for operation and for maintenance for lands irrigated; estimated total value and value per acre of crops; population on farms; total amount

of water delivered and average amount in acre-feet per acre; (2) a brief history of the year's operations, including description of system; length of season and general information; construction and repairs; engineering investigations, such as seepage, flow measurements, etc.; amount of water diverted and amount delivered to farms, both in daily flow and in total quantity; crop discussion and comparison of irrigated and non-irrigated crops; progress of settlement; public notices issued; and miscellaneous material pertaining to the general subject; (3) tables and exhibits, including monthly storage in reservoirs; diversions by months; canal statistics; tabulated crop data; personnel of operation and maintenance organization; cost data, and map showing location of lands irrigated. In connection with the annual report of operation and maintenance, it is desired that there be held in each district an annual conference of the principal operating men in the Service, together with representatives of water users' associations, managers of private irrigation projects, state officials, and others who may be interested in this line of work. As a result of such annual conferences, there are usually papers of value which should be included with the annual report on operation and maintenance.

9. Summary of results and equipment.—These reports are of a statistical nature and should be forwarded from each project as soon after the close of the fiscal and calendar years as it is possible to collect the material. Forms 7-888 and 7-889 should be used in compiling and transmitting the reports. Before forwarding the Summary of Results it should be compared with the previous summaries for the purpose of detecting discrepancies and any reductions in quantities should be fully explained.

10. Report of cost of pumping water.—A report should be forwarded each year, about December 31, on the cost of operation and maintenance of each pumping plant.

11. Special reports.—Events or developments on a project having an important bearing on administrative questions, decisions of engineering boards on proposed work, results of special investigations, etc., should be made the subject of special report to the Director. Long reports on important matters which are likely to be submitted to the Secretary should be so prepared as to be available for transmission to the Department; that is, matters relating wholly to administrative questions or internal affairs should be presented in a separate letter and the report should cover only the broad ques-

tions of policy which are to be passed upon by the Department. In all such cases a carbon copy of the report should be forwarded to the Director, together with duplicates of maps and other enclosures. Accidents involving loss of life or destruction of valuable Government property, or destruction of works by fire or flood, should be reported without delay and after thorough investigation into the cause of such accident or fire a full report should be forwarded. See

12. Project histories.—When a project is nearing completion and before the men have left who are familiar with the history, one or more of the principal men should be entrusted with the preparation of a history of the entire project from its inception to the time of completion, utilizing for this purpose the annual and other reports both printed and manuscript. With this should be a suitable number of photographs selected from the official files illustrating the progress of the work and also a selected number of drawings including maps showing the principal works as actually constructed. There should also be given an analysis of the cost of the principal features and all other fiscal statements of interest in this connection. Detailed instructions are contained in circular letter of January 17, 1912.

REPORTS TO SUPERVISING AND PROJECT ENGINEERS.

The project engineer should require such daily, weekly and monthly reports as he may need from engineers, foremen, chief clerk, and others. The supervising engineer should receive such reports regularly from the several projects as will keep him in touch with the progress on all important features.

REQUISITION BOOK (FORM 7-763).

Requisition books should be issued to all engineers, superintendents, foremen and others who have authority to make requisitions on storehouse or other issuing departments. Make all requisitions in triplicate, using carbon paper for yellow and pink copies. The person making requisition should place the account numbers to which supplies or materials are to be charged opposite the items relating to such supplies or materials; if the entire requisition requires the use of but one account number, bracket the items and

insert number but once. Fill in blank spaces for date, project, feature, quantity wanted, articles, and shipping directions, and affix signatures, and title. Send all three copies to the storehouse. The storehouse clerk will fill in the spaces provided for quantity furnished, unit price and total and will foot requisition. The person receiving the goods will sign in the space for that purpose, giving title. The storehouse clerk will return the yellow (triplicate) copy to the person receiving the goods; he will retain the duplicate (pink) copy for his files; and at the end of each day's business will forward the original (white) copy to the project office. The amount of the requisitions will be posted to the classification book according to account numbers, so that a daily distribution may be made. The property inspector will also use the requisition to credit the storehouse and debit the particular feature of the project receiving equipment. When storehouse clerks, or clerks in charge of other issuing departments, receive requisitions that cannot be filled because of shortage in stock or other sufficient reasons, they will mark on the requisition "Not in stock; will order," and return the requisition to person making it. Should some of the articles be on hand, such part of the requisition may be filled; in this case the other items should be cancelled and notation made as above. New requisitions should then be made for the articles furnished later, the storehouse clerk filling out the requisition and signing it for the engineer, foreman or superintendent who originally made it. Cross reference by dates and names should be made to the first requisition.

RESERVATIONS, FOREST, MILITARY, RIGHT OF WAY ON, WITHDRAWALS ON.

Military reservations, withdrawals in, par. 7.

Precautions against fire, par. 4.

Reclamation withdrawal dominant, par. 2.

Reports of engineers on right-of-way applications, par. 6.

Sale of timber cut from lands under first form withdrawal, par. 5.

Use of earth, stone, and timber, par. 3.

Withdrawals of land in forest reserves, par. 1.

1. Withdrawals of land in forest reserves.

(a) *Canal and reservoir rights of way.*—The Acts of March 3,

1891 (26 Stat., 1095) and February 15, 1901 (31 Stat., 790), authorize the Secretary of the Interior under regulations to be prescribed by him, to permit the use of right of way for canals and reservoirs for irrigation purposes through the forest and other reservations of the United States upon certain conditions and limitations prescribed in said acts to the extent of the ground occupied by such canals, reservoirs and other conduits and not to exceed 50 feet on each side of the marginal limits thereof.

(b) *First form withdrawal to protect irrigation works.*—Areas in National forests that are needed for irrigation works for Reclamation Service projects should therefore be withdrawn under the first form so as to prevent the attachment of any claims under the acts granting the rights of way for canals and reservoirs to individuals and corporations.

2. **Reclamation withdrawal dominant.**—When land within a national forest is withdrawn for reclamation purposes under the act of 1902, the withdrawal for that purpose will be considered the dominant one. The land will remain liable to use by the Service. Prior to the time the Service requires the land for actual use, it will remain for administrative and protective purposes under the control and jurisdiction of the Forest Service. (Secretary to Director, February 27, 1909.)

3. **Use of earth, stone and timber.**—The Act of February 8, 1905 (33 Stat., 706), authorizes the Secretary of the Interior in carrying out the provisions of the Reclamation Act to provide for the use by the Service of earth, stone and timber from public lands and forest reserves.

(a) *From public lands.*—Permission to take such materials from the public lands should be first secured from the Director's office in each individual instance. Before such permission is given, it is necessary to obtain a report from the General Land Office as to the status of the land. The description by section, township and range should be given if the land is surveyed, and if unsurveyed such description should be given as may identify the location by reference to the General Land Office map of the State or Territory. Such request by engineers for permission to use such material should be forwarded to the Director in ample time before the material is needed.

(b) *From national forests.*—Application to the District Forester

for the use of timber from national forest reserves should be made on the blanks provided for that purpose. Although the timber in some cases is to be used by the contractor on the works, the matter should be taken up directly by the project manager with the supervisor of the Forest Service. In cases of exigency where there is not sufficient time to submit an application, request for the use of the timber should be made by wire to the Forest Supervisor.

4. **Precautions against fire.**—The instructions of the forest supervisor in each case regarding precautions against fire, etc., should be carefully followed in regard to the manner of cutting the timber and care should be taken to dispose of the brush in the manner prescribed by the forest officer.

5. **Sale of timber cut from lands under first form withdrawal.**—Where timber is to be cut for sale from lands withdrawn under the first form, not within a national forest, the forest supervisor should be requested to submit a report, estimate and suggestions for the final contract.

6. **Reports of engineers on right-of-way applications.**—In reporting on canal and railroad rights-of-way applications referred to them, the question of conflicting private interests should not be considered, but the report should be in regard to the feasibility of the proposed plans, such as a sufficiency of water supply, and other matters pertaining to the merits of the case, such as the good faith of the applicants and the effect of the allowance of the applications upon legitimate public interests; as well as on the question of interference with any proposed plans for operations by this Service. Any additional data should be reported merely for the information of the General Land Office with a view to further investigation, if desired.

7. **Military reservations, withdrawals in.**—The Secretary is without authority to segregate lands in abandoned military reservations for use as reservoir sites in connection with an irrigation project under the act of June 17, 1902 (32 L. D., 130). If any lands within such abandoned military reservation are required for reclamation purposes, a statement in regard thereto should be made to the Director at the earliest opportunity in order that steps should be taken toward securing the necessary legislation by Congress to allow the use of such lands for irrigation purposes.

RESERVE FOR REPLACEMENT OF STRUCTURES.

(See also ACCOUNTS, CLASSIFICATION OF, PAR. 60).

A reserve fund for the replacement of structures may be established at some future time for the projects of the Service. Before the accumulation of such a fund is started for any project, however, the basis, amount and rate of accumulation thereof should be submitted to the Director for consideration and approval. In case of approval of creating such a fund, there shall be written in December of each year into the operation and maintenance cost of each project an amount representing the estimated deterioration of completed construction for the season just passed which must be renewed in the near future. This will be done by debiting cost ledger (O & M) and crediting reserve for replacement of structures in the general ledger. A feature account should be opened in the cost ledger entitled Structure Impairment. In the column "classification" enter the name of each structure or group of structures separately, under each of the following four heads: (1) Development; (2) Carriage; (3) Distribution; and (4) Drainage and Flood Protection, and note in successive columns the amount applying to each on the line carrying the name of the structure. The total of all entries in each column will equal the total charged to cost ledger for the season. This amount will be charged to Cost Ledger controlling account and credited to reserve for early replacement of structures in the general ledger. When repairs of damages, for which this reserve is established, are made and charged to the regular operation and maintenance feature accounts, credit cost ledger account and debit "reserve for replacement of structures" account in the general ledger with the amount, and credit the structure impairment account in the cost ledger by deducting from the total theretofore charged the amount credited in this entry. Thus the feature account or group of features in the cost ledger representing estimated immediate depreciation will always balance the reserve account in the general ledger, and when depreciation becomes known it will be transferred from the account containing an estimated figure for all features to the actual amount of cost in the account of the particular feature repaired. Depreciation can be divided into three more or less well defined classes:

1. The ordinary wear and tear resulting in small breaks, which are repaired from day to day constituting ordinary maintenance.

2. The depreciation which takes place in a machine or structure in such a way as not to appear as a necessary repair, but which ultimately results in the entire machine or structure being replaced as a whole after a more or less extended period of service.

3. Unusual or accidental damages which may result from extraordinary conditions as floods, conflagrations, etc. The first item should be taken care of in the ordinary operation and maintenance accounts and need not be provided for in any estimate, as the expenses of repairing the damage are usually coincident with the occurrence of the damage. The second division is one which in ordinary business is taken care of by setting aside a definite monthly or annual allowance for depreciation in addition to the ordinary maintenance. Under the third heading there can be no way of mathematically arriving at any figure in advance which may be considered as an estimate of the real damage. The best that can be done, perhaps, is to assume a figure for items two and three as being within the bounds of safety and strive to so distribute the cost ledger charges over a period of time as to add to the cost ledger sufficient to reach that figure at the end of the given period. The cost as recorded in the operation and maintenance cost ledger will not necessarily be taken as the unqualified measure of the amount to be recovered from water users by means of operation and maintenance assessments, yet it should be consulted, and if all costs, both actual and estimated, are included, it will serve as a guide and it should in the course of time prove of value in determining the rate to be assessed.

RESTORATION.

Applicant not entitled to explanation, par. 3.

Date restoration becomes effective, par. 5.

Entry prior to withdrawal, par. 4.

Extent of restoration, par. 2.

Notice of restoration, par. 6.

Power possibilities, par. 7.

Recommendations, par. 1.

1. **Recommendations.**—No restoration should be recom-

mended until the fact is definitely established that the lands will not be required for construction or operation and maintenance or that they cannot be irrigated under the project. (See **ENTRIES, RECLAMATION HOMESTEADS.**) Upon application for restoration of a certain tract, however, it may be possible to determine without the expenditure of time or money for survey or examination of the ground, that a continuation of the withdrawal of the tract in question for any of the purposes specified is not required, and that other lands can be restored at the same time. (See **ENTRIES, RECLAMATION HOMESTEAD.**) No information should be given, even to the applicant, regarding the nature of the report and recommendation. (See **RIGHTS OF WAY, PAR. 4.**)

2. **Extent of restoration.**—Recommendations for restoration should always include as much land in the same locality as it is practicable to restore.

3. **Applicant not entitled to explanation.**—In the case of an application to release certain lands from the operation of an order of withdrawal, the United States need assign no reason for declining to do so when the applicant is merely desirous of entering the same in case it can be restored to entry. (First Assistant Secretary, November 22, 1909, case of D. O. Robertson, Yakima (Sunnyside) project, Washington.)

4. **Entry prior to withdrawal.**—Where an entry is made prior to the reclamation withdrawal covering lands in that vicinity, it is not affected thereby and no recommendation to the Department is necessary for restoration thereof.

5. **Date restoration becomes effective.**—Usually the time when an order of restoration becomes effective is stated in the order. In the absence of such statement an order of restoration is not regarded as effective, so that entry may be allowed, until the order of restoration has reached the local land office. (38 L. D., 146.)

6. **Notice of restoration.**—In all cases of restoration of lands to entry under the public land laws, the register and receiver are furnished with three copies of each notice of restoration, one of which is promptly posted in their office and remains posted for at least ninety days thereafter. If the lands restored are in or adjacent to a United States reclamation project, the project engineer is furnished with copy of notice of restoration to be posted in his

office. The register and receiver furnish information relating to the restoration to local newspapers as a matter of news without expense to the Government.

7. Power possibilities.—All recommendations for restoration of lands withdrawn under the Reclamation Act should be accompanied by a statement regarding the existence of power sites which it might be possible to utilize in future public or private irrigation enterprise. Report of such power sites will be submitted by the Director to the Secretary for investigation by the Geological Survey.

RIGHTS OF WAY,

Conditions on granting, par. 1.

Ditches and canals crossing railroads, par. 3.

Roadways, etc., on unentered public lands, par. 4.

Valid water right necessary, par. 2.

The same in 1891
1. Conditions on granting.—The Department has authority to attach conditions to the approval of right of way applications made under the act of March 3, 1875, 18 Stat., 482 (Minidoka & S. W. Ry. vs. Weymouth, 190 Fed., 491), and under the act of March 3, 1891 (secs. 18-21, 26 Stat., 1095). Where the right of way applied for crosses lands withdrawn under the reclamation law, the applicant is required to sign a stipulation, the form of which was approved by Department January 31, 1913, and embodies the general policy in such cases. With the stipulation, the applicant is required to make tender as follows: (a) where the irrigable area within the right of way has been covered by public notice, of a sum equal to the building charge for such irrigable area as fixed by the last public notice; (b) where the project is under construction but there has been no public notice issued, the amount to be paid will be determined by the Department in each particular case. In the latter cases, an approximate estimate of the building charge to be made should be given in reporting thereon.

2. Valid water right necessary.—The act of March 3, 1891 (Secs. 18 to 21, 26 Stat., 1095), and the regulations thereunder contemplate and require that prima facie evidence of the right to waters to be conveyed in or to the canals and reservoirs covered by the right of way sought, be furnished by the applicant, it not be-

ing contemplated that easements shall be granted where the applicant has no water to convey therein. In cases where the Government has filed notices of appropriation and asserted its claim to the unappropriated waters of a stream, applications for rights of way in conflict with or detrimental to the Government project, when such rights are based upon appropriations made or use attempted to be initiated, subsequent to the assertion of the claims of the Government, should not be allowed. The Department has therefore directed the Commissioner of the General Land Office to refer all such applications for right of way to the Reclamation Service for report as to all the pertinent facts and circumstances attending the Government project, including date, manner and extent of appropriation of waters by the United States, whether and how the right of way sought will conflict with the interests of the United States in the reclamation project in question and any other matters affecting or pertaining to the application in question. (Secretary to the Commissioner of the General Land Office, October 22, 1910.)

Where the field officers find it necessary to report adversely on such applications for right of way by reason of interference with the use of the water under appropriations by the United States, the report should state fully the facts in accordance with these instructions.

3. Ditches and canals crossing railroads.—Contracts with railroad companies for the crossing of their tracks and rights of way by ditches and canals of any reclamation project in cases where the railroad line was built before the reclamation withdrawal should be drawn on the following principles:

(a) The contract should embody a definite plan of construction adequate to assure the safety of the railway traffic and the cost of carrying out such definite plan may be paid by the United States.

(b) The railroad company should be free at all times to take such measures as it deems necessary to maintain the safety of the crossing under such conditions as may arise, including even changes of grade, or other changes by the railroad; but the railroad company should not be empowered to stop the flow of water in the canals for a longer time than is reasonably necessary.

(c) The United States should be obligated to pay the reasonable cost of maintaining safety at the crossing in the original status of

such crossing, or as it may be affected by any changes necessitated by natural phenomena or by law, but it should not be held to pay any further expense connected with the crossing that the railroad company may care to incur.

To contract on these principles will be more advantageous to the Government and the railroad companies than would condemnation proceedings. If any railroad company is unwilling to so contract, condemnation proceedings should be recommended.

Provision made for easement
4. Roadways, etc., on unentered public lands.—Where the Service has built or acquired a road, telephone, telegraph or transmission line or other structure of that nature upon unentered public lands report should be made to the Director as soon as practicable after the completion thereof stating the status of the lands crossed. Where such right of way crosses first form withdrawn lands, if such lands are not needed for any other purposes the report should be accompanied by a recommendation for their restoration to the public domain, or if irrigable under the project for a change of withdrawal to second form, with reservation of the right of way. Upon receipt of such recommendation the matter will be submitted to the Department for instructions to the Commissioner of the General Land Office to note on the tract books the reservation of an easement for the constructed roadway, telephone line or other structure, and thereafter anyone entering such lands will take subject to the easement of way which will be reserved in the patent issued for such lands. (See Departmental Instructions to G. L. O., August 29, 1911, and G. L. O. letter to Director of February 8, 1913.)

dependent → **SALOONS ON WITHDRAWN LANDS.**

A mere withdrawal of lands under the first form is of itself an appropriation of all lands within the limits of such withdrawal, except lands to which a vested right or interest had attached at the date of the withdrawal so as to deprive Congress of the power of disposition and control over the same. (34 L. D., 155.) The Secretary of the Interior thereafter has complete control over such lands analogous to a private owner. No saloons may be maintained upon or liquors sold on such lands, without the Secretary's consent. If a saloon is established on such land proper action through the United States attorney to secure an injunction should be recommended.

SANITARY REGULATIONS.

- Camp sites, par. 3.
- Camp structures, par. 4.
- Care of camps, par. 2.
- Flies and mosquitoes, par. 7.
- Garbage, par. 9.
- Lavatory arrangements, par. 5.
- Screens, par. 8.
- Stables, par. 11.
- Tuberculosis, par. 1.
- Vaults, par. 10.
- Water supply, par. 6.

1. **Tuberculosis.**—Attention is called to the Executive Order of February 28, 1906, relating to the prevention of tuberculosis. The names of all persons who are afflicted with tuberculosis, or who are suspected of being afflicted, should be reported to the Director in order that suitable precautions may be taken to prevent the spread of the disease and to take such steps or give such advice as may lead to the improvement of sanitary conditions. The following regulations should be observed:

(a) All persons in Government employ are positively forbidden to spit upon the floors.

(b) Rooms, hallways, corridors, and lavatories shall be freely aired and effectually cleaned at least once a day and not during working hours.

(c) Spittoons shall receive a daily cleansing with very hot water and when placed ready for use, must contain a small quantity of water to which should be added a small amount of carbolic acid as a deodorant.

(d) Dust must be removed as completely as possible by means of dampened cloths or mops. It should never be needlessly stirred up by a broom or duster, as this practice only spreads the dust and germs.

(e) Floors of tiling, brick, or stone must be frequently scoured with soap and water.

(f) The senior clerks in charge of workrooms will take measures to secure during working hours the admission of as much fresh air and sunshine as the conditions will permit. Janitors of sleep-

ing apartments should have instructions to thoroughly air such apartments daily.

(g) The use of individual drinking glasses is recommended.

(h) Persons in Government employ who suffer from pulmonary tuberculosis shall be separated when possible from others while at work.

(i) Such persons will not be permitted to use the public spittoons, but must provide themselves with individual sputum receivers, preferably of easily destructible material, and carry these with them on arrival and departure. These will be held strictly responsible for the disposal and destruction of their own sputum, so that no other person's health may be endangered therefrom.

(j) Such persons must provide their own drinking glasses, soap, and towels and shall not use those provided for the general use.

(k) Plainly printed notices, reading as follows: "Do not spit on the floor; to do so may spread disease," shall be prominently posted in rooms, hallways, corridors, and lavatories of public buildings.

2. **Care of camps.**—Construction camps maintained in connection with irrigation projects afford exceptionally favorable ground for the spread of disease. It is therefore incumbent upon those in charge to provide against all conceivable conditions or circumstances which might result in an outbreak of disease among the engineers or laborers. The following sanitary code has been promulgated to govern the location, construction and maintenance of camps. Every engineer in charge of a camp or party will be expected to enforce these regulations as strictly as conditions will permit. All members of the Reclamation Service, whether in charge of camps or not are requested to assist in such enforcement.

3. **Camp sites.**—Especial care should be exercised in the location of camp sites. They should be placed upon well-drained ground where sun and air may have free access and as far as possible from bodies of quiescent water, such as bog holes, seepage ponds and sinks. Low places along river bottoms should be avoided whenever possible, and in case it becomes necessary to establish a camp at any point where the ground water table is close to the surface, each camp structure should be surrounded at its base by a trench of from 1 to 2 feet in depth and an outlet provided for emergency use to drain off water which may collect there.

4. **Camp structures.**—Camp sites should always be selected

convenient to some source of water supply, but the camp structures should not be placed in close proximity thereto. The slope and nature of the soil should be considered, and no structure should be erected at a point from which effete matter may filter through the ground and infect the water supply.

5. **Lavatory arrangements.**—Arrangements should be made for the rapid and complete disposal of water from wash basins, tubs, etc. In the case of permanent camps a sink should be provided with pipe connection to a covered cesspool or septic tank located at a point from which there will be no drainage to a well or other stored water supply. Whenever the conditions are such as to make this arrangement impracticable, the lavatory should be placed at a point similar to that described in the case of the cesspool. Where the nature of the ground is not such as to readily absorb all wash water an excavation of proper dimensions should be made and filled with loose material to a level with the ground surface.

6. **Water supply.**—The water supply for all camps, especially that used for drinking and cooking, should be absolutely free from all suspicion of dangerous organic contamination. Old wells in questionable positions with reference to surface or outbuilding drainage should be avoided, and wherever there are no wells free from such suspicion upon the site of a permanent camp, new ones should be sunk at unquestionable points. Whenever it is necessary to erect a camp at which the only water available is open to suspicion or is known to be contaminated with animal wastes, such water should be purified by boiling or by filtration. If the former course is taken, great care should be exercised to maintain at all times a sufficient quantity of stored water which has been cooled after boiling. In many cases where boiling has been resorted to for water purification, this rule has not been observed and the members of the camp, finding no water or only that recently boiled, have been induced to drink raw water. Such an act destroys the value of all previous precautions. Filtered water is far more palatable and generally as safe as that which has been boiled. The Berkefeld filter, or one of similar design, is best adapted for such use. Filters can be obtained in various sizes and should be installed with a suitable container to store filtered water. The pressure should be developed either by pumping direct through the filter or by placing a small reservoir at some point higher than the filter and allowing

the filtration process to go on continuously into the clear water reservoir.

7. **Flies and mosquitoes.**—The most important sanitary provision in connection with camps is that of exclusion of flies from cook tents, mess tents and privy vaults; yet this is the very provision which is most frequently overlooked. According to the report of the commission appointed by President McKinley to investigate into the occurrence of typhoid fever among the soldiers during the Spanish war, almost every outbreak which occurred was due to the lack of sufficient protection against flies. Therefore, special care should be taken to exclude flies from all places in which foodstuffs are exposed, and, if necessary, in the large camps a man should be detailed to accomplish this purpose. Crude oil should be put on the surface of all stagnant pools of water in vicinity of camp sites and renewed from time to time. This will kill the mosquito larva. Special attention should be given to the destruction of flies and their breeding places in early spring. To this end a weak solution of formaldehyde sweetened may be placed where flies congregate.

8. **Screens.**—Mess and cook tents or houses should be provided with screens at all windows, and each door which leads into the outer air should be provided with a vestibule about 4 feet square, constructed in the following manner: The dividing partition and the door between the cook or mess tent and the vestibule should be of wood as well as the side walls of the vestibule for a distance of about 1 foot from the dividing wall. The door and walls should be painted black or some dark color; the remainder of the vestibule should be of durable wire netting and door leading from the vestibule out, of the same material. With such a provision the flies which enter the outer screen door during the time when people are passing through, will be caught in the vestibule and will congregate upon the wire part of the vestibule in preference to the dark colored wood next to the cook or mess tent, and only a very small proportion of the flies entering the vestibule will under such conditions escape into the larger apartment. If the cook and mess tents or houses are not built under a common roof, the passage between the two should be thoroughly screened, and if an entrance is made from the outside to the passage, vestibules should be provided as above described. Of equal importance is the thorough screening of privy vaults and vault apartments, for it is from such

places that flies, carrying upon their bodies effete material, diffuse throughout the camp an epidemic by coming in contact with foods. Without proper screening a disastrous epidemic of typhoid may be easily spread through a camp if one of the members of the camp—or, indeed, a transient guest—should be in the prodromal stages of the disease. It is at these times that the discharges are most virulent. Vaults should, therefore, be built of tight material and be provided with a vestibule at the entrance similar to that above described in the case of cook and mess apartments. As an extra precaution to prevent flies from traveling from privy vaults to mess and cook rooms, such vaults should be provided with self-closing lids. Wherever it is possible to do so, sleeping apartments should be thoroughly screened, not only for the comfort of the members of the camp, but to protect them from mosquitoes which transmit the malarial infection. The genus anopheles, which transmits the malarial infection through its proboscis, does not commonly fly about during the day, but is active at night and should be excluded from sleeping apartments. Camps should be well supplied with sticky fly paper in cook and mess apartments, and all flies, mosquitoes, etc., should be excluded so far as it is possible to do so before foodstuffs are exposed.

9. **Garbage.**—Garbage should not be allowed to remain upon camp premises for any length of time, but should be removed as frequently as conditions will allow. While it is necessarily stored upon premises, it should be kept in metal containers and protected from flies and other vermin. Other and more expensive methods of disposing of garbage and other camp refuse and promoting the general sanitary condition of camps may be adopted when the extra expense involved is warranted by the attending conditions. If hogs are kept for disposal of garbage, a prescribed distance from buildings should be fixed, which should be 500 feet rather than 50 feet.

10. **Vaults.**—Privy vaults should always be placed at a considerable distance from other camp structures, should be kept as dry as possible, should not be so placed that the drainage therefrom will infect the local water supply, and frequent use of chloride of lime or simple slacked lime is advisable. Buildings over vaults should be moved frequently and vaults filled and covered to a depth of not less than two feet with dry earth.

11. **Stables.**—Horse and cow stables, Government and private, should be furnished with fly-proof receptacles into which the manure should be thrown every morning, and removed twice weekly to a specified dumping ground, where it should be burned.

SETTLERS, PROPERTY OF, PROTECTION FROM FIRE, ETC.

When in the operation and maintenance of projects it becomes necessary to perform work that may result in damage to the property of settlers unless extreme precaution is taken, such as the burning of weeds removed from canals, a sufficient number of carefully instructed employees should be assigned to the duty to render impossible the spread of fire. They should be provided with suitable devices for extinguishing fires when necessary for safety, or for protecting the burning piles of weeds from being blown about. The law prevents the United States from making compensation for property destroyed through carelessness or negligence of its employees. This fact increases the obligation of the United States to the settlers to exercise the utmost possible care for preventing loss from the necessary activities of the United States in carrying on its work. The project managers will be expected to take every practicable precaution to protect the interests of the settlers and should, as opportunity arises, try to arouse the interest of the settlers in the subject of the establishment and maintenance of fire-guards.

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CROSS REFERENCES.

TRAVEL EXPENSE.

VOUCHERS, PREPARATION AND PAYMENT OF.

VOUCHERS AND CLAIMS, CERTIFICATION AND APPROVAL OF.
COLLECTIONS.

1. **Special fiscal agent, designation of.**—When the need of a special fiscal agent arises in a division of the Reclamation territory, the supervising engineer thereof should select from his classified employees one who in his opinion is fitted for the duties of the position and should forward to the Director a request for the designation and appointment of the employee selected, stating his name, the proposed salary and the desired amount of bond. If this request receives favorable action a bond will be forwarded to the special fiscal agent for execution.

2. **Bonds, execution of.**—Form 7-003 has been approved by the Interior and Treasury departments for use in executing official bonds, and full instructions governing the execution of such bonds are printed on the back of the form. Failure to follow these instructions may result in the return of the bond for correction, causing delay in placing funds to the special fiscal agent's credit. Duplicate receipts for premiums should be requested from the bonding company, one copy of which should be forwarded to the Secretary of the Treasury through the Director's office. The receipt for the first premium should accompany the bond or notation over signature of sureties as to rate charged should appear thereon to expedite acceptance and filing.

3. **Sureties.**—With Form 7-003 a list of the names of surety companies acceptable to the Interior and Treasury departments will be sent to the newly designated special fiscal agent with a supplemental list of the names of companies that have quoted rates to special fiscal agents in the Service.

4. **Bonds, renewal of.**—A renewal of an official bond every four years is required by law. If at any time during this period it is, in the opinion of the Director, desirable to change the original amount of the bond, a redesignation of the special fiscal agent is necessary. It is also necessary for the special fiscal agent to render final accounts under the previous bond within 20 days subsequent to the closing of this bond before an advance will be made under

the new bond, in order that the liability of the sureties on the respective bonds may be definitely fixed. Disbursements under the old bond may continue up to the time when the new bond is approved by the Secretary of the Interior, but no credit will be given under the new bond until all money in the special fiscal agent's possession belonging to the United States and a check for the balance with the Treasurer of the United States in his favor under the old bond have been deposited. There will, therefore, be an interim during which disbursements cannot be made. Accounts with the Auditor under the original bond and each renewal thereof must be kept entirely separate. The number of the last voucher paid under the old bond should be kept on record and all collections for disallowances under it should be deposited to the credit of the Treasurer of the United States, the date of the bond being stated in the letter of transmittal. A supplemental account current showing such collections should be forwarded to the Director quarterly until the account under the old bond is finally settled and closed by the Auditor.

5. **Checks, signatures to be used on.**—When the blank bond is sent to the special fiscal agent, four cards will also be forwarded for recording his official signature as it is to appear on the checks. Before issuing any checks each special fiscal agent should furnish the Treasurer of the United States, with his official signature duly verified by some officer whose signature is known to the Treasurer. The signature cards and verified signature should be sent to the Director. The fiscal agent should also furnish each active designated depository bank or assistant treasurer in his locality with his signature, verified in such manner as the bank or assistant treasurer may desire. See circular letter dated January 23, 1913, from the Secretary of the Treasury.

6. **Bond, approval of, notice of.**—Upon notification of the approval of a bond by the Secretary of the Interior a request that funds be placed to the special fiscal agent's credit should be made to the Director.

7. **Funds, advance of.**—Advances of funds will not be made to a bonded special fiscal agent in excess of the penalty of his bond except on written authority of the Secretary of the Treasury.

8. **Check books.**—As soon as notice is received from the Director by a special fiscal agent that a credit has been entered on

the books of the Treasurer, application for check books should be made to the Treasurer of the United States. As the danger of loss of blank checks by theft and of subsequent fraudulent use thereof is considerable, the supply of check books should be no larger than necessary. The instructions and circular letters received from the Treasury Department should be carefully read.

9. **Bond, closing accounts under.**—When a special fiscal notify the Treasurer of the United States of the number of the last check drawn, sending the Director a carbon copy of the letter. An account current should be prepared in duplicate stating that it is for a part of the current quarter, the vouchers abstracted in duplicate and a check drawn in favor of the Treasurer of the United States for the unexpended balance, stating in the appropriate space on the check that it covers the "Unexpended balance to close the bond dated _____." In transmitting this check to the Treasurer a request should be made that it be placed to the credit of the Treasurer of the United States in the special fiscal agent's name, as a repayment to the Reclamation fund. On the account current under Item 3 should be entered the date, number and amount of the check covering the unexpended balance, also of the certificate of deposit, if received prior to transmittal of report. As soon as the check is forwarded, the account current and all vouchers and abstracts should be sent to the Director without delay. Upon notice from the auditor that the accounts are finally settled, the special fiscal agent should notify the bonding company. Sureties on official bonds are released from liability if suit is not commenced within five years from the final statement of the account finding an officer indebted to the United States. A list of all outstanding checks should accompany the special fiscal agent's money papers to the Treasury, and, if he is leaving the service or will no longer act in capacity of a disbursing officer, all undelivered checks in his possession at the time his bond is closed. Blank or unused checks should be returned to the Treasurer of the United States.

10. **Absence of special fiscal agent from duty.**—If a special fiscal agent is for any reason relieved from duty for such a period as to necessitate another bonded officer acting for him, a letter embodying the reasons for such absence, the number and date of the last check drawn and the probable length of absence, should be addressed to the Treasurer of the United States. Upon return of the

see amendment.

Done

special fiscal agent to duty, he should report his return to the Treasurer of the United States.

11. Ceasing to disburse, notice of.—Whenever a special fiscal agent ceases to act in that capacity he should at once inform the Secretary of the Treasury whether he has any public funds to his credit with the Treasurer, and if so, what checks against the same are still outstanding and unpaid. Until this information shall have been satisfactorily furnished, the special fiscal agent's entire credit will be held to meet the payment of such checks.

12. Separation from the Service.—In case of the separation of a special fiscal agent from the Service by resignation or otherwise, checks previously drawn by him will be paid from the funds to his credit, unless such checks have been drawn more than four months before their presentation or reasons exist for suspecting fraud. Any check previously drawn by him and not presented for payment within four months of its date will not be paid until its correctness shall have been attested by the Comptroller of the Treasury or his chief clerk. Accompanying the special fiscal agent's final account should be transmitted all undelivered checks in his possession and a list of all outstanding checks. Special fiscal agents must submit their resignations or requests for furlough at least thirty days prior to the proposed date of effect, and shall not be allowed to leave the Service until the money papers to settle their final accounts with the Treasurer have been reviewed in the Washington office and found in proper form for forwarding to the Treasury Department.

13. Duties of special fiscal agents.—A special fiscal agent should pay accounts presented to him for payment after auditing them for correctness as to form, amount, and validity of the claim against the United States. He should aid the purchasing agent to obtain cash discounts by handling details of disbursements in a prompt and businesslike manner and should pay all accounts promptly. He should also collect and receipt for all money due to the United States within his field of duty and see that it is promptly deposited with the proper depository. He should be provided with a safe or vault for the safekeeping of his check-books and other valuable books and records and cash, and he alone should have access to it or to that portion of it assigned to him.

14. Vouchers, payment of.—All vouchers in favor of em-

ployees for service and for reimbursement of expenses and all purchase vouchers not exceeding \$500 should be paid by the local special fiscal agent. Purchase vouchers or other claims exceeding \$500 each may be paid by the local special fiscal agent or sent to the Director, according to the urgency for making prompt payment, consideration being given to the question whether such payments will so reduce the special fiscal agent's available funds as to interfere with making other more urgent payments. Claims in which there is any element of uncertainty should be sent to the Director. New credits may be asked for every ten days, if needed, provided an auxiliary account is transmitted to the Director on Form 7-408 with each request for new credit. In no case shall the special fiscal agent draw checks in excess of the amount of his credit or until notice of his credit has been received. In an emergency, upon certification by wire by the project engineer of the exact amount represented by paid vouchers in dollars and cents and a statement that the vouchers are en route if such is the case, requisition for funds may be made prior to the receipt of the vouchers by the Director. Special fiscal agents will be held responsible for payments made by them where the purchases or contracts do not comply with the requirements of the law as to competition (*see ADVERTISEMENTS AND BIDS, PAR. 2*).

15. Claimants, certificates by.—Vouchers for payment by special fiscal agents shall be certified by the claimant as correct and just, except that a voucher for personal compensation for services rendered under the personal supervision of an administrative officer need not be certified by the claimant, provided that it is certified by such officer and that the voucher describes specifically the position, the rate of compensation and the period covered by the services of the claimant. Expense accounts of civilian officers and employees of the United States and other accounts so required by law shall be verified by affidavits. (*See VOUCHERS AND CLAIMS, CERTIFICATION AND APPROVAL OF.*)

16. Receipts for disbursements.—A special fiscal agent should not take a receipt for money paid by him with a check except where receipts are required either by law or by contract. The special fiscal agent should note on a voucher paid with a check the date, number and amount of the check. The auditor will consider paid checks transmitted to him as *prima facie* evidence of payment

of the related vouchers and will compare all such checks in his possession therewith. If any material irregularity in vouchers allowed prior to the receipt of paid checks is discovered the settlement of the accounts containing such vouchers will be revised or reopened under established rules. Special fiscal agents should ascertain that name of payee as written on check is identical with that shown at heading of voucher and certification of claimant to voucher. The same is also true as to names of employees shown on payroll and service vouchers. Proper caution in this respect will avoid suspensions.

17. Cash payments.—Special fiscal agents shall make cash payments only when special authority therefor has been granted and in cases authorized by Treasury Department circular No. 102, dated December 7, 1906, and then in only those cases where the payment is made by him in person or by his deputy and where the exchange of money and the receipt therefor are simultaneous.

18. Receipts for cash payments.—When payments are made in cash they must be evidenced by a statement to that effect in the receipt, substantially in the following form (appropriately modified on pay-rolls) :

Received from....., special fiscal agent,
in person, or by his deputy, and in cash, the sum of.....
dollars and.....cents, in full payment of voucher No.
....., for

The auditor will consider receipts in this form as prima facie evidence of cash payments.

When cash payments are made on single service vouchers, a receipt therefor on Form 7-452 should be attached to the voucher, and when made on pay-rolls, the payee should sign the pay-roll in the receipt column. When it is necessary to obtain a receipt and the employee cannot write, he should affix his mark, and some person other than the special fiscal agent or approving officer should sign as witness.

19. Final payment for services of employees separated from the Service.—Special fiscal agents before making final settlement with employees separated from the Service should be furnished with evidence that such employees have turned in all Government property in their possession, and should deduct from the amounts due for services any amounts that may be due the United States on account of meals furnished, supplies purchased, etc. An

employee in possession of a mileage or scrip book at the time of his separation from the department must settle his accountability therefor before final payment of his salary will be made.

20. **Contract claims.**—Successive payments on contracts exceeding \$5,000 in amount that provide for periodic payments on cumulative estimates covering all work done or supplies from the beginning of the contract with deductions for holdbacks and previous payments should be made by direct settlement by the auditor, unless authority to make such payments in the field is obtained from the Director.

21. **Vouchers, certification and approval of.**—Every voucher must be certified by some officer of the Service having complete knowledge of the facts relating to the claims therein. Vouchers when transmitted to the Director should bear the approval of the supervising engineer or acting supervising engineer. A special fiscal agent should not consider that he has credit for an unapproved voucher until the approval thereof is received by him. If all blank lines on a pay-roll or other voucher and the numbers opposite such blanks are not canceled, such pay-roll or voucher should be returned to the chief clerk for proper completion. (*See VOUCHERS AND CLAIMS, CERTIFICATION AND APPROVAL OF.*)

22. **Transactions between departments.**—Vouchers for services rendered or supplies furnished by one department, bureau, or office to another department, bureau, or office should be prepared in duplicate and forwarded to the chief of the first department for approval and transmission to the second department for settlement by transfer of appropriation in the office of the proper auditor in the Treasury Department. Special fiscal agents have no authority to pay such accounts to other departments, bureaus or offices or to receive payment therefrom for claims of the Reclamation Service.

23. **Assignments of pay of employees.**—Under the provisions of the sundry civil appropriation act, approved May 27, 1908, all employees of the Service stationed at points outside of Washington and employees stationed in Washington temporarily on duty away from headquarters may make assignments of their pay by letters in duplicate addressed to the special fiscal agents who customarily pay their service vouchers in the following form:

Sir: You are hereby requested and authorized to pay the service earnings that may accrue to me from.....

19... , to 19... , to ,
 whose receipt therefor or endorsement upon the check issued
 in payment thereof shall be evidence of such payment to me,
 and shall release the United States from any liability of pay-
 ment for such service earnings.

A special fiscal agent receiving such an assignment should make payment upon properly certified and approved service vouchers by checks drawn to the order of the assignee named and should attach the original letter of assignment to the first voucher upon which such assignment is operative, and should note the number of such first voucher on all succeeding vouchers upon which payment is made to the assignee. Revocations, alterations and renewals of the assignments herein provided for may be made by suitable letters. No assignment should be accepted or acted upon by any special fiscal agent unless he is fully satisfied that such assignment was executed in person by the employee of his own free will without coercion or intimidation. Section 6 of the Act of Congress approved May 30, 1908 (35 Stat. L., 556), granting to certain employees of the United States the right to receive from it compensation for injuries sustained in the course of their employment provides, "Sec. 6, That payments under this act are only to be made to the beneficiaries or their legal representatives other than assignees, and shall not be subject to the claims of creditors." Provision for assignments of pay by employees of the Reclamation Service while employed in the field, incorporated in the Act of Congress approved May 27, 1908 (35 Stat., 350), does not apply to payments of compensation made under the Act of May 30, 1908.

24. Deceased creditors, amounts due, payment of.—Vouchers for services of a deceased employee or for amounts due deceased creditors should be made out in favor of a duly appointed and acting executor or administrator of his estate, except as stated below, and should be forwarded to the Director for settlement by the auditor. A copy of the letters testamentary or letters of administration certified by a clerk of the court should accompany the voucher. As a matter of substantial justice and to avoid costs of administration it has been the practice of the accounting officers of the Treasury to allow in certain cases amounts not exceeding \$200 due the estates of deceased persons to be paid to those persons who are ultimately and legally entitled thereto. No payments of this character, however, should be made unless all ma-

terial and relevant facts are shown by an affidavit or affidavits of credible persons having the requisite knowledge thereof. Such affidavit or affidavits should recite so much of the following facts as may be pertinent, and as far as practicable in the order indicated: (a) the name and residence of the affiant, the kinship or other relationship of the affiant with the decedent; (b) name of the decedent, facts concerning and date of death, legal domicile at the time of death (this fact should be carefully stated, as it determines what laws of distribution and descent are to be applied to the estate; a temporary residence at a particular place does not fix it as a legal domicile); (c) the complete facts upon which the claim is based; position lately occupied by decedent, rate of pay, period of service upon which the claim is based or other facts substantiating claim if not an employee, and the amount of money claimed; (d) description of estate, stating assets and liabilities (if there is no other estate than that claimed as being due from the United States, it should be so stated; if decedent left debts, it should be so stated, and they should be described); (e) that administration of the estate has neither been asked nor granted, if such be the case; the interest of the claimant or claimants in the estate of the decedent (if a widow, minor children, or other kin make a claim, the relationship to the decedent must be accurately and fully set forth); (f) a statement whether the funeral expenses have been paid, together with a receipted bill therefor if such expenses have been paid. (Funeral expenses are made preferred claims in most of the States.) The affidavit embracing the above facts should be accompanied by an affidavit of a disinterested person who has knowledge of the material facts set forth therein and who has no interest in the decedent's estate. (See 12 Compt., Dec. 439.)

25. **Administration, payment of checks without.**—When un-negotiated checks for less than \$200 are the only assets of the estates of deceased employees whose legal representatives it is impossible to locate, and when there are debts, including undertaker's bill, to be paid, it will be necessary in order that such creditors may secure any of the proceeds of said checks, for each claimant and two witnesses to execute affidavits on Treasury Department Form 3516, and for a disinterested person to execute an additional affidavit, as described in items *a* to *f* of the preceding paragraph, to accompany such claim. Form 3516 when completed should be delivered to the

special fiscal agent holding the checks, who will forward it through the Director's office to the Treasury Department.

26. Public moneys, deposit of.—Any public money advanced to special fiscal agents shall be deposited immediately to their respective credits with the Treasurer, or by special direction of the Secretary of the Treasury, with a national bank depository, in accordance with the following provision of law :

1. "It shall be the duty of every disbursing officer having any public money intrusted to him for disbursement, to deposit the same with the Treasurer or some one of the assistant treasurers of the United States, and to draw for the same only as it may be required for payments to be made by him in pursuance of law (and draw for the same only in favor of the persons to whom payment is made) ; and all transfers from the Treasurer of the United States to a disbursing officer shall be by draft or warrant on the Treasury or an assistant treasurer of the United States. In places, however, where there is no treasurer or assistant treasurer, the Secretary of the Treasury may, when he deems it essential to the public interest, specially authorize in writing the deposit of such public money in any other public depository, or, in writing, authorize the same to be kept in any other manner, and under such rules and regulations as he may deem most safe and effectual to facilitate the payments to public creditors." (R. S. 3620; 12 Compt., 228, 268.)

2. "Every disbursing officer of the United States who deposits any public money intrusted to him in any place or in any manner, except as authorized by law, or converts to his own use in any way whatsoever, or loans with or without interest, or for any purpose not prescribed by law withdraws from the treasurer or any assistant treasurer or any authorized depository, or for any purpose not prescribed by law transfers or applies any portion of the public money intrusted to him, is, in every such act, deemed guilty of an embezzlement of the money so deposited, converted, loaned, withdrawn, transferred, or applied ; and shall be punished by imprisonment with hard labor for a term not less than one year nor more than ten years, or by a fine of not more than the amount embezzled or less than one thousand dollars, or by both such fine and imprisonment." (R. S. 5488; Treas. Dept. Cir. 102.)

27. Negotiable paper.—Negotiable paper, such as bank drafts, personal checks, postal or express money orders, received

in payment of accounts due the United States, should receive particular attention. Personal checks for large amounts should not be accepted unless certified by the bank upon which they are drawn. A special fiscal agent who guarantees the payment of any negotiable paper does so at his own risk and assumes a personal responsibility. All negotiable paper should be deposited in the designated depository for collection promptly upon its receipt, the special fiscal agent taking a receipt from the depository. After collection has been made and certificate of deposit received, the receipt secured at the time of depositing for collection may be surrendered to the depository. Pending the receipt of the certificate of deposit the amount may be taken up on the account-current (if the deposit is made at the close of the quarter), and on the ten-day statement, as cash remitted for deposit, certificates not received. Checks, drafts, money orders, coin, currency, etc., should not be negotiated at local banks for the purchase of bank drafts to remit to depositories. If the bank issuing a draft should fail before collection the special fiscal agent would be responsible for the loss as credit would not be given by the depository and he could not refuse to credit the payors if their checks were good. If the draft received should be good, but any negotiable papers used in its purchase should prove to be worthless, complications will arise which might make necessary an appeal to Congress for the relief of the special fiscal agent, who would be called upon by the bank to reimburse it for any endorsed paper which proves to be worthless. If the designated depository is located in a city in which the fiscal agent is located, all collections should be deposited therein in the form in which received. If the designated depository is not in the same city in which the fiscal agent is located, he should convert all postal orders into cash at the local post office and should remit all checks, drafts, money orders, coin, currency, etc., to the designated depository by registered mail or by express. Reclamation funds may be used for the purchase of registry stamps, or express charges may be settled in the usual manner by the issuance of a bill of lading. (*See COLLECTIONS.*)

28. Funds, transfer of.—Special fiscal agents are not authorized to transfer funds from their credit with one depository to their credit with another depository; such transfers, when necessary, will be made by the Secretary of the Treasury upon the request of the Secretary of the Interior.

29. **Balances, unchanged.**—"The amounts, except such as are provided for in Section 306 of the accounts of every kind of disbursing officer, which shall have remained unchanged, or which shall not have been increased by any new deposit thereto, nor decreased by drafts drawn thereon, for the space of three years, shall in like manner be covered into the Treasury, to the proper appropriation to which they belong; and the amounts thereof shall, on the certificate of the Treasurer that such amount has been deposited in the Treasury, be credited by the proper accounting officer of the Department, to the officer in whose name it has stood on the books of any agency of the Treasury, if it appears that he is entitled to such credit." (R. S. 309; Treas. Dept. Cir. 42.)

30. **Check books, care of.**—In the interest not only of the special fiscal agent himself, but of the treasurer, the depository and innocent receivers of checks made out on the official check forms, the greatest care should be exercised by each special fiscal agent in the custody of official check books. They should be kept under lock and key when not in use, and the serial numbers of the unused checks should be frequently examined to see that no check in the series is missing.

31. **Checks, signing in blank.**—Special fiscal agents must not sign checks in blank, leaving the name of the payee and the amount to be filled in by others under any circumstances. If the special fiscal agent is necessarily absent from duty payments cannot be made unless checks are sent to him for signature. When the special fiscal agent desires to take annual leave he should give notice sufficiently in advance so that another person can be assigned to make the necessary payments during his absence.

32. **Checks drawn in favor of payee.**—All official checks of special fiscal agents shall be drawn in the respective names of the parties to whom the payments are to be made and payable to order, with these exceptions: (1) to make payments of amounts not exceeding \$20 each, (2) to make payments at a distance from a depository and (3) to make payments of fixed salaries due for certain periods. In either of these cases any special fiscal agent may draw his check in favor of himself or order for the amount necessary for such payment, but in the first and last named cases the check shall be drawn not more than two days before the payments become due. Special fiscal agents drawing checks payable to themselves or order for the purpose of making payments of amounts

not exceeding \$20 each need not hereafter accompany such checks with the list of the names of the persons to whom the amounts drawn are to be paid.

33. Purpose and identity, insertion of, on checks.—A special fiscal agent drawing official checks shall state in the space provided on each check the object or purpose for which the payments are made such as services, pay-roll, supplies, etc. If the object or purpose for which a check of a special fiscal agent is drawn is not stated thereon, or if any reason exists for suspecting fraud, the depository on which such check is drawn will refuse its payment. Official checks should be identified with the vouchers in payment of which they are issued by noting on each check the number and other necessary description of the voucher relating thereto.

34. Checks, changes in.—If a special fiscal agent makes an alteration by erasures or otherwise in a check, he should certify on the upper margin thereof to the correctness of the alteration. Rubber stamps in the following form may be used to advantage when an error in the name (a) or amount (b) is made when drawing a check.

(a) Pay to the order of.....

 Change made by.....
 S. F. A., U. S. R. S.
 (b) Correct amount of check is.....
 \$.....
 Change made by.....
 S. F. A., U. S. R. S.

35. Checks, typewritten or stamped.—The preparation of checks in any other manner than with pen and ink is not approved except in cases where typewriting machines with the so-called "pin-point type" are available.

36. Checks, errors in drawing.—Errors in drawing checks resulting either in over or under-payments should be taken up by the special fiscal agent at once and the transaction shown on the account current. In over-payments the amounts overpaid must be deposited to official credit with the depository upon which the check was drawn and taken up in the account current under "credits" for "errors conceded," describing the same, and under "debits," item 2. Under-payments may be corrected by drawing a check for difference due payee and transmitting it to him, forwarding to the

Director a statement or letter of explanation in regard to the matter to be filed with the account. If impossible to locate the payee and make payment, credit should be given on the account current, as errors conceded, describing the same. In this manner the auditing officials will have full information in regard to the transaction and will be in a position to settle the account finally without further question.

37. **Checks, spoiled, disposition of.**—All checks spoiled in drawing or canceled should be sent to the Treasurer of the United States each month for entry on the statement of the disbursing account. Upon ceasing to disburse and final closing of accounts all unused checks should also be returned to the Treasurer of the United States.

38. **Checks unpaid.**—“At the termination of each fiscal year all amounts of moneys that are represented by certificates, drafts, or checks, issued by the Treasurer or by any disbursing officer of any Department of the Government, upon the Treasurer or any assistant treasurer or designated depositary of the United States, or upon any national bank designated as a depositary of the United States, and which shall be represented on the books of either of such offices as standing to the credit of any disbursing officer, and which were issued to facilitate the payment of warrants, or for any other purpose in liquidation of a debt due from the United States, and which have for three years or more remained outstanding, unsatisfied, and unpaid, shall be deposited by the Treasurer, to be covered into the Treasury by warrant, and to be carried to the credit of the parties in whose favor such certificates, drafts, or checks were respectively issued, or to the persons who are entitled to receive pay therefor, and into an appropriation account to be denominated ‘outstanding liabilities.’ ” (R. S. 306; Treas. Dept. Cir. 42.)

39. **Drafts or checks, payment of.**—“The payee or the bona fide holder of any draft or check, the amount of which has been deposited and covered into the Treasury pursuant to the preceding sections, shall, on presenting the same to the proper officer of the Treasury, be entitled to have it paid by the settlement of an account and the issuing of a warrant in his favor according to the practice in other cases of authorized and liquidated claims against the United States.” (Treas. Dept. Cir. 42, R. S. 308.)

40. **Checks less than three years outstanding.**—A Treasury draft or check drawn by a special fiscal agent still in the Service

that is presented for payment within three full fiscal years from its date, will be paid from funds to the credit of the special fiscal agent in the usual manner by the depositary on which it is drawn.

41. Checks more than three years outstanding.—A draft or check that has been issued for a longer period than three full fiscal years will be paid only by the settlement of an account in the Treasury Department, as provided in Section 308, Revised Statutes; and for this purpose the draft or check will be transmitted to the Secretary of the Treasury for the necessary action, or, if lost, proof of ownership and loss thereof and a bond of indemnity must be furnished.

42. Accounts of over three years inactivity.—"The Treasurer, each assistant treasurer, and each designated depositary of the United States, and the cashier of each of the national banks designated as such depositaries, shall, at the close of business on every thirtieth day of June, report to the Secretary of the Treasury the condition of every account standing, as in the preceding section specified, on the books of their respective offices stating the name of each depositor, with his official designation, the total amount remaining on deposit to his credit, and the dates, respectively, of the last credit and last debit to each account. And each disbursing officer shall make a like return of all checks issued by him, and which may have been outstanding and unpaid for three years or more, stating fully in such report the names of the payees, for what purpose each check was given, the office on which drawn, the number of the voucher received therefor, the date, number, and amount for which it was drawn, and when known, the residence of the payee." (R. S. 310; Treas. Dept. Cir. 42.)

43. Checks, outstanding and undelivered.—"Every disbursing officer will, upon receipt of the statement of his disbursing account for the month of June of each year, from the office or bank in which his funds are kept, immediately make a return to the Secretary of the Treasury of all checks drawn by him which have been outstanding and unpaid for three full fiscal years on the 30th of June of that year, as also required by section 310, stating the number of each check, its date, amount, in whose favor, on what office or bank, and for what purpose drawn; the number of the voucher in payment of which it was drawn, and, if known, the residence of the payee, and inclose in said return all checks described therein which may be in his possession." (Treas. Dept. Cir. 42.)

44. Checks, stopping and releasing payments on.—Upon notification by the payee of a check being lost, stolen or destroyed, a special fiscal agent should notify the Treasurer and request that payment thereon be stopped, giving the number of the check, the date and amount, the name of the payee and the object for which drawn. If the check is recovered the special fiscal agent should notify the Treasurer and request him to release payment on the check.

45. Check, issuing duplicate.—After the expiration of six months from the date of a lost or stolen check, a duplicate may be issued in the case of a check drawn for more than fifty dollars, and after the expiration of thirty days in the case of a check drawn for fifty dollars or less. Before a duplicate check is issued the payee shall furnish a bond of indemnity on Form 1343. The bond should be executed in accordance with the printed directions thereon and special attention is directed to the last sheet on the bond, where the addresses of witnesses should be entered. The bond must be accompanied by an affidavit of the payee or the person losing the check, stating how the check was lost. The bond and affidavit should be forwarded to the Director with the duplicate check. A special fiscal agent may request of the depository a few checks (a half dozen) for issuing duplicate checks so as not to interrupt the serial numbers in his check-book. When a duplicate check is drawn, a red line should be run through the printed number on the check and the original check number inserted and the word "Duplicate" should be written in red ink across the face of the check. After a duplicate check has received the proper endorsement of the Treasury Department officials, it will be returned to the special fiscal agent for transmission to the owner. If an original check is recovered after the issue of its duplicate, it should be forwarded to the Secretary of the Treasury, Division of Public Moneys, for cancellation and filing with the bond. Paragraph three of the instructions on the form of bond of indemnity provides that the affidavit and bond must be furnished by the party in interest, and this party may be either the payee or any subsequent endorser. The affidavit must clearly set forth the facts in the case and contain such information as will enable the proper officers of the Treasury Department to determine ownership of the check. The duplicate check must be prepared in same manner as original. Endorsements are not required. The Treasury Department determines from the evidence submitted

the person to whom payment should be made and endorses such conclusions on the duplicate check.

46. Forged checks, recovery of money on.—Upon the affidavit of the payee that an endorsement of his name on an official check is a forgery, the money paid on the check may be recovered, even if it has been paid by the depository. The bank first cashing the check will be the loser. The affidavit should be sent to the depository. Upon notification from the Treasurer that the amount of the check has been reclaimed and deposited to the credit of the reclamation fund, a new account may be stated, on the face of which proper reference to the old account should be made for the information of the auditing officials. When properly certified and approved, the account may be paid by any fiscal agent in like manner as original accounts.

47. Checks signed by a special fiscal agent no longer in the Service, loss of.—"In the case of the loss of a check issued by a special fiscal agent who is no longer in the Service, the affidavit and bond required of the owner of the check prior to the issue of the duplicate thereof, should be forwarded to the Secretary of the Treasury, who will refer them to the proper accounting officer and for statement of an account in favor of the owner of the said check. Whenever such an account shall have been stated, and an officer or agent charged with the amount of said lost check, the accounting officer will notify the Secretary of the Treasury, in order that the amount of the check, if remaining to the credit of the officer or agent in any United States depository, may be repaid into the Treasury and carried to his credit and to the credit of the proper appropriation." (Instructions on Treas. Dept. Form 1343, ed. March 18, 1911.)

48. Collections, bills for.—All amounts received should be represented by bills for collection. Each amount received will usually be covered by a bill stated in the name of the person making payment. Exceptions to this are (a) to collect amounts received for sales at mercantile stores; (b) to collect amounts received for store coupons, meal tickets, or other forms of credit; (c) to collect amounts received for sales at public auction or other occasional sales that may have been ordered; and (d) to collect such miscellaneous receipts as for meals, horse feeds, etc., which are necessarily held by employees for short periods and covered in by them

in total. In such cases bills will be stated against employees instead of the actual payers. (*See also* COLLECTIONS.)

49. **Checks, collections on.**—No allowance will be made to any special fiscal agent for expenses charged for collecting money on checks.

50. **Depositaries.**—A special fiscal agent should select the depositary most convenient to the project on which he is located. For depositing collections on account of repayments to the reclamation fund, the following national banks and other depositaries are suggested for such use: Arizona, Phoenix National Bank, Phoenix; California, Assistant Treasurer, U. S., San Francisco; Colorado, First National Bank, Montrose, First National Bank, Pueblo; Idaho, Boise City National Bank, Boise; Montana, Yellowstone National Bank, Billings, First National Bank, Great Falls, State National Bank, Miles City; Nebraska, First National Bank, Omaha; Nevada, Farmers & Merchants National Bank, Reno; New Mexico, First National Bank, Roswell; North Dakota, Citizens' National Bank, Williston; Oregon, First National Bank, Portland; South Dakota, First National Bank, Deadwood; Texas, First National Bank, El Paso; Utah, Deseret National Bank, Salt Lake City; Washington, First National Bank, North Yakima, Exchange National Bank, Spokane; Wyoming, First National Bank, Cheyenne.

51. **Remittances.**—The amount of money belonging to the United States collected by a special fiscal agent should be remitted in full to the depositary. If a draft or money order is purchased, the cost thereof should be paid on a regular purchase voucher. All collections in the form of commercial paper, as checks, drafts, money orders, should be endorsed by the special fiscal agent and transmitted direct to the depositary for collection, either by registered mail or express. Drafts covering their amounts should not be purchased at local banks. Such drafts, if secured, should be for cash items only.

Remittances of collections by special fiscal agents to depositaries for deposit to the credit of the Treasurer of the United States on account of repayments to the reclamation fund should be accompanied by a letter in the following form:

Transmitted herewith is.....
described as follows:.....

.....

 I respectfully request that the same be deposited to the credit of the Treasurer of the United States, on account of repayment to the reclamation fund, under the act of March 3, 1905 (32 Stat. L., 1032).

Please forward to me duplicate certificate of deposit for the amount.

52. Records required.—Each special fiscal agent should maintain a "Record of fiscal transactions" in a special binder and should assemble therein each month the following records arranged in the order indicated:

- (a) Register of checks, Form 7-403;
- (b) Statement of disbursing account, Treasury Form 145;
- (c) Abstract of disbursements, Form 7-404;
- (d) Abstract of collections, Form 7-405;
- (e) Auxiliary accounts for 10th, 20th and last of month, Form 7-408.

At the end of the quarter a copy of the account current, Form 7-400, should be inserted. The first two records, register of checks and statement of disbursing account, will set out fully the transactions in and condition of the special fiscal agent's account with each depositary, commonly known as the accounts for funds to his "official credit." The four records, abstract of disbursements, abstract of collections, auxiliary accounts and account current, will set out fully the transactions in and condition of the special fiscal agent's account with the United States, commonly known as his "personal account," and including all trust funds whether carried in cash or on deposit with designated depositaries. These records should all be made and retained during the period of activity as special fiscal agent and should then be filed in the local project office or in the office of the Director, according to instructions then to be given. Other records are unnecessary and are not permitted.

53. Transactions covered by accounts.—All transactions coming within the period covered by an account shall be reported therein. No payments not actually made or collections for which certificates of deposit have not been received during the period of an account shall be included therein, unless the amount represented by such collections is shown as, "remitted for deposit, certificates

not yet received" or "cash in office safe or otherwise kept and not yet remitted for deposit."

54. **Collections, reporting on account current.**—When the account current is prepared there should be taken up only such collections as have been reduced to lawful money or for which certificates of deposit have been received from the depository. Any items of commercial paper in process of collection should be eliminated from the amount reported. As these items are included in the items listed on monthly schedules of collection it will be necessary to prepare and transmit with the account current a list of collection numbers and amounts appearing on schedules which are omitted from the account current. Likewise items reduced to collection during the current quarter that were eliminated from the account currents for prior quarters should be taken up in a separate item on the account current and listed on the regular form of schedule of collections.

55. **Balances, analyses of.**—The balances of accounts acknowledged by special fiscal agents and their analyses thereof must actually represent the state of their business at the close of the last day for which the accounts are rendered. They must so order their business that they may, when called upon so to do, close their accounts and analyze their acknowledged balances.

56. **Balances computed from check register.**—If special fiscal agents do not for any reason receive the monthly statements rendered by depositories in time to analyze their balances in the manner contemplated by the standard form of account current prescribed by Treasury Department Circular No. 46, dated May 24, 1906, they should not delay the rendition of their accounts so as to make them delinquent, but should compute their net balances from their register of checks issued stating that such balances are so computed and reporting the cause of their failure to compute such balances in the prescribed manner. When special fiscal agents report delay on the part of depositories in making the required statements the auditor will in turn report the facts to the Secretary of the Treasury for appropriate action.

57. **Subsidiary cash accounts.**—Each special fiscal agent drawing official checks to obtain cash for making cash payments should render with his account current a subsidiary cash account, the balance of which should agree or be reconciled with his cash

on hand as shown by his analysis of balances transmitted with his account.

58. Statements of the Treasurer.—The Treasurer of the United States renders monthly statements to officers having public funds on deposit. Statements will be rendered to officers having public funds on deposit upon the request of the said officers to enable them to close their accounts and to inspecting and administrative officers upon their request when engaged in duly authorized inspection of accounts. These statements show a full and true account, including the date, number and amount of each check paid, and the date and amount of each item placed to the officers' official credit during the period of such statement. The said statements are rendered to officers in time for them to use the information contained therein in analyzing their balances in the manner provided by the standard account current form prescribed by Treasury Department Circular No. 46, dated May 24, 1906. Copies of the statements herein described are forwarded to the Secretary of the Treasury (Division of Public Moneys) accompanied by the paid checks scheduled therein, except checks drawn prior to October 1, 1907, which will be retained by the depository. With the copies of statements and the paid checks are forwarded a list of balances standing to the official credit of disbursing and other officers of the United States. To prevent fraud or the misuse of paid checks the Treasurer immediately upon the payment of a check, marks, stamps or otherwise plainly indicates thereon the fact of its payment.

59. Statement of disbursing account from the Treasurer, checking of.—Upon receipt of a statement of a disbursing account from the Treasurer showing checks paid during the month, the entries thereon should be immediately checked with the special fiscal agent's records and verified, and the receipt with proper notations should be signed and returned to the proper official. In checking a statement, strict attention should be paid to the dates, numbers and amounts of checks paid by the Treasurer, and it should be ascertained that these items correspond with the entries in the register of checks. Balances carried forward and new credits should also be carefully checked to note that they correspond with the special fiscal agent's record as to dates, amounts and the numbers of warrants.

60. Accounts, administrative examination of.—Administrative examination is demanded by every consideration of public policy and good administration and the administrative recommendation deserves the greatest consideration. The administrative office, with the better knowledge of the facts of a case, should advise the accounting officers so as to aid them in a proper settlement, and those officers should hesitate to make an allowance contrary to administrative recommendation. But whether administrative examination results in approval or disapproval, in whole or in part, or in neither approval, disapproval, nor any recommendation whatsoever, the jurisdiction of accounting officers to make final settlement is exclusive (7 Compt. Dec., 308), and their action is conclusive upon the executive branch of the Government (28 Stat. L., 207). Special fiscal agents should give careful consideration to letters from the Director requesting additional information concerning their accounts even though the request appears to them of little importance.

61. Examination by auditors of the Treasury Department.—A full explanation of the treatment of disbursing officers' accounts in the offices of the auditors of the Treasury Department together with important instructions to disbursing officers is contained in Treasury Department Circular No. 52, and "Information relating to the Accounting System of the United States Treasury Department, May, 1905."

62. Accounts allowed when checks are not received.—When, in the examination of accounts, the auditor finds vouchers claimed to have been paid by checks and such checks have not been received by him and such vouchers are otherwise correct, he will allow them, provided that the verified analysis of balance shows sufficient funds with the Treasurer to meet such and all other checks shown by the account to have been drawn against the funds on deposit.

63. Public moneys, safe keeping and disposition of.—The auditor will, when examining accounts of special fiscal agents in conjunction with depositaries' statements and paid checks, note failures to comply with the laws and regulations governing the safe-keeping and disposition of public moneys and when the auditor has not ample means at his command to rectify such failures he will report the case to the Secretary of the Treasury, Division of Public Moneys.

64. **Cash, carrying.**—The auditor will, in the examination of subsidiary cash accounts and analyses of balances, report to the Secretary of the Treasury cases in which disbursing officers carry an unnecessary amount of cash. Whenever feasible, administrative officers should require special fiscal agents at the close of business on the last day of periods for which they are required to render accounts to count and schedule in the presence of a duly authorized and disinterested witness or witnesses all items of cash, memorandum payments and other items appearing in their analyses of balances for which vouchers are not submitted to the auditor with the account-current. Such duly authorized witnesses should verify the counts and schedules and certify to such fact on the account current.

65. **Auditor's statement of differences, letter of explanation relating to.**—In the letter of explanation relating to a statement of differences made in the examination and settlement of a quarterly account in the Treasury Department the special fiscal agent should refer to the account by the period covered and the auditor's certificate number and date. Each settlement of an account should be explained in a separate communication so that the explanations may be filed with the certificate of final settlement. The introductory sentence of the letter of explanation should be in the following form: "Herewith are submitted explanations relating to the items suspended in my account as special fiscal agent for the quarter ended....., 19.., as stated in the auditor's certificate No., dated" This statement should be followed with explanations relating to the items, each separately and in regular order, referring to the voucher number and giving the amount claimed under each item. Explanations should answer fully and specifically all questions asked by the auditor and all objections raised by him to the allowance of any item, and so far as possible all the items suspended in an account should be explained at the same time. Items that the special fiscal agent is willing to have disallowed without further explanations should be followed by the word "conceded."

66. **Suspensions.**—All explanations of items suspended by the auditor should be promptly prepared and addressed to him and mailed in duplicate to the Director so as to reach the auditor, if possible, not later than thirty days after settlement of the related account. Where explanations of suspended items are not received

within a reasonable time from the date of settlement of an account, and no satisfactory reason appears for the delay, it will be assumed that the special fiscal agent has no sufficient explanation to make and the items will be disallowed.

67. Disallowances.—Explanations of items disallowed by the auditor can be given consideration only by the Comptroller of the Treasury. It is useless to explain disallowances to the auditor, as they have passed beyond his jurisdiction. A request for the revision of an account should be made directly to the Comptroller and in all cases within one year from the date of settlement of the account. (*See* COMPTROLLER, DECISIONS OF.) All conceded disallowances should be taken up on the regular form of collection voucher (Form 7-460). The practice of deducting conceded and disallowed amounts from subsequent vouchers stated in favor of claimants from whose vouchers the disallowances were made is not approved of by the auditor. When, however, this method is necessary to secure reimbursement of the amount disallowed, overpayments deducted from subsequent vouchers should be conceded in the accounts-current, and credit should be claimed for the full amount of the voucher from which such overpayment or disallowance is deducted.

68. Disallowances, appeal from.—Where a special fiscal agent "voluntarily repaid the amount disallowed he must be held to have abandoned his right to have a revision of the account as to said items by this office. The disallowances having been made by the auditor, two courses were open to him. He could repay the amount disallowed * * * or he could refuse to repay and appeal to this office for a revision. He can not, however, be allowed to do both. The amount disallowed having been repaid by him, he can not further question it before the accounting officers in the account involved." (12 Compt., 158, 159.)

69. Money papers, description of.—Information relative to disbursements, disallowances, etc., will be found in "Information relating to the Accounting System of the United States Treasury Department, May, 1905." The forms in use for reporting fiscal transactions of the Service are as follows: Form 7-400, Account current; Form 7-401, Report of receipt of accounts current; Form 7-403, Register of checks; Form 7-404, Schedule of disbursements; Form 7-405, Schedule of collections; Form 7-408, Auxiliary account; Form 7-409, Requisition for funds.

70. **Accounts current, Form 7-400.**—The instructions printed on Form 7-400 should be carefully followed, particular attention being given to the analysis of the balance due the United States as the depository carries only one account with each special fiscal agent under his several bonds and designations. The account current is the consolidated report of all of the transactions of the special fiscal agent for the period covered by the account. It should be rendered at the close of business on the last day of March, June, September and December and on the last day of transactions when closing out accounts under any bond. It should include the net balance from the last previous account current, the gross amounts of the transactions during the period covered by the account and the final balance at the close of the period with a reconciliation of such balance with the last statement of the disbursing account received from the depository. The account current should be completed as soon as practicable after the close of the quarter and the receipt of the depository statement for the month ending the quarter. (See paragraph 14, Treasury Dept. Circular No. 52.) Vouchers, schedules of disbursements and collections and auxiliary accounts, should be transmitted on the last day of the month or as soon thereafter as possible. Special fiscal agents under bond, but not disbursing, should likewise transmit an account current each quarter. The date of official bond must be shown on all accounts current. Under the act of July 31, 1894 (28 Stat. L., 209) the account current must be transmitted to the Director to be reported to the auditor within *twenty days* from the end of the period covered or the special fiscal agent will be reported to the auditor as delinquent. In case of unavoidable delay, a full explanation shall be made by the special fiscal agent to the Secretary of the Treasury. This letter of explanation regarding delinquency should be sent through the Director's office, so that the proper endorsement may be added before it goes to the Treasury, thus avoiding the delay of having the letter returned to this office before the Treasury will take action. No additional funds can be placed to the credit of a special fiscal agent until the charge of delinquency against him has been removed by authority of the Secretary of the Treasury. If the statement of disbursing account for the last month of a quarter is not received in time to submit the account current prior to the twentieth day of the month following the close of the quarter, the

account current should be forwarded on such date, using the last statement of disbursing account received for entries under items 10 to 14, inclusive. Upon receipt of the delayed depositary statement, it should be checked and a certificate or statement prepared and forwarded for filing with the account current giving revised figures, items 10 to 14, inclusive, as of the last day of the quarter, to facilitate settlement by the auditor. Carbon copies of all correspondence with the Secretary of the Treasury, the assistant treasurers, and other designated depositaries, and with the Auditor, shall be sent to the Director. Prompt explanations should be made in response to auditor's settlements.

71. Report of receipt of accounts current, Form 7-401.—Form 7-401 is used in the office of the Director exclusively in rendering statements to the Auditor for the Interior Department at the close of each quarter as to dates on which accounts current were submitted by the various special fiscal agents in the Reclamation Service and the dates on which such reports were received in the Director's office.

72. Register of checks, Form 7-403.—(a) This record should be kept with pen and ink by the special fiscal agent, or by the assistant who may in any particular case write the checks for him. Begin a new sheet each month for the transactions with each depositary where funds are placed to official credit, entering on the first line the total amounts of checks previously drawn and of advances previously placed with the depositary under the present bond, and the balance subject to check. The balance must equal the difference between the total advances and total of checks. The record of the transactions of the current month should be started on the line representing the proper number considering that the first line is always for check number one or fifty-one of the current hundred.

(b) In the "Number" column, enter, on the first line used each month, and on the first and last lines of each succeeding sheet used during the month, the first five numbers of the series of checks in use. To show the intervening tenth numbers insert the proper figure in the tens place, as 1, 2, 3, and 4, or 6, 7, 8, and 9.

(c) In the "Date 19. ." column, enter the last two figures of the current year. Show the month and date, as "Oct. 1." This need only be shown opposite the first check drawn each day, unless more than one sheet is used when it should be shown on the first line of

each succeeding sheet. Ditto marks should be used for showing the date for the intervening and succeeding checks drawn on that date.

(d) In the "Payee" column, enter the name of the payee in exactly the same form as it is written on the check.

(e) In the "Voucher No." column, enter the number of the voucher paid by that particular check. If two or more vouchers are paid by one check, enter the inclusive numbers. In making payments on pay-rolls, enter voucher and item number after the first check registered, and item number only after each succeeding check issued in payment on that roll. As the checks issued in payment of open pay-rolls do not run consecutively, it will be necessary to show both the voucher and item number after each check issued in payment of such rolls. When a check is drawn for cash to obtain funds for disbursements in that form, enter "Cash" in the voucher number column without any reference to the voucher for which the cash was used in payment.

(f) In the "Amount" column for checks, enter the amount of each check issued.

(g) In the "Amount" column for advances, enter the amounts received on requisitions and placed to official credit with the depository. As the account with the United States is debited with the amount on the date that the Interior civil warrant is issued, the entry should be made as of the date the special fiscal agent is advised by the Director that draft has been or will be mailed to the depository.

(h) In the "Warrant No." column, enter the number of the warrant on receipt of the "Receipt for deposit" forwarded by the depository.

(i) The column "Balances" should be used for showing the daily and monthly balance, which are represented by the differences between the total amounts of checks drawn, as shown in the amount column under "Checks," and funds placed to the official credit, as shown in the amount column under "Advances." The balances should be entered opposite the first and last checks registered on each sheet and opposite the last check issued each day.

73. Disbursements, abstract of, Form 7-404.—Duplicate copies of the abstract of disbursements, Form 7-404, should be transmitted at the end of each month. Numbering of the vouchers

should begin with 1 at the commencement of each fiscal year, or at the first disbursement thereafter.

74. Collections, abstract of, Form 7-405.—Form 7-405 should be prepared for collection vouchers in a manner similar to that in which schedules of disbursements are prepared for disbursement vouchers.

75. Auxiliary account, Form 7-408.—(a) An auxiliary account on Form 7-408 will be required from all bonded officers who have disbursement funds to their credit.

(b) The auxiliary account should be rendered for the 10th, 20th and last day of each month, should include all transactions completed during the period covered and should be actually mailed not later than two days after the close of each period. All open payrolls should be completed and closed at the ends of such periods.

(c) Under Item 1 should be listed all disbursement vouchers covered by the account. Item 6 should cover all collection vouchers completed during the period covered. Under Item 2 should be entered the certificates of deposits received during the period covering collections deposited as repayments to the Reclamation Fund. Under Item 7 are placed all advances to official credit. Items 4 and 5 cover balances carried forward. Proceeds of collections which have not been remitted for deposit, or which have been remitted and for which certificates of deposit have not been received are accounted for in the analysis of balance and under heading "Cash Account," in the appropriate spaces reserved for the purpose.

(d) The auxiliary account is in effect an account current and the items therein are the same as those that appear on the account current and should be similarly treated. The numbered paragraphs of instructions on Form 7-400 apply to the corresponding items on Form 7-408.

(e) The analysis of the balance due the United States should be prepared along the same lines as on the quarterly account current. The last "Statement of disbursing account received" should be used by the special fiscal agent, explaining under the provided heading the difference between the balance to his official credit shown thereon and entered as Item 10 on Form 7-408 and the actual balance due the United States entered as Item 5 thereon.

(f) Proceeds of collections and proceeds of checks on the depository to be used in making cash payments should be separately stated on Form 7-408. If such proceeds are held on hand and

reported, each class thereof can be separately stated by inserting its amount in parentheses and extending the total.

(g) With each auxiliary account the disbursement and collection vouchers with memorandum copies and certificates of deposit entered therein should be transmitted to the Director. If it is necessary to send such vouchers to any other office for approval, the name of the officer to whom they are sent and the numbers and amounts of the vouchers should be given in the space provided at the bottom of Form 7-408; and the officer should be asked to send them to the Director at once.

(h) Advances of credit should be requested whenever the credit of a special fiscal agent is reduced by \$10,000 unless the needs of the project are such as to make such action unnecessary. The auxiliary account is intended to make it unnecessary to send letters or telegrams asking for advances of credit, except in emergencies. See *par. 14*.

(i) In order to have the full amount of bond available for disbursing (as the bond covers both disbursements and collections) collections should be deposited promptly with the nearest depository.

76. Requisition for funds, Form 7-409.—This form is for exclusive use in the office of the Director in making requests upon the Secretary of the Treasury, through the Secretary of the Interior, for the issue of accountable warrants placing funds with the Treasurer to the official credit of special fiscal agents.

77. Reclamation deposit account.—Under date of December 18, 1909, the Acting Secretary of the Treasury, in a letter to the Secretary of the Interior, authorized the opening of an account in the Treasury Department to be known as the "Reclamation Deposit Account," to receive deposits and against which checks should be drawn by the Special Fiscal Agent at Washington, D. C. This account creates a fund in the nature of a trust fund, in which is to be deposited all certified checks or other deposits made by bidders to insure the execution of a contract and bond in case their bids are accepted and contracts awarded. After award of contract and execution of bond by successful contractor, the amount deposited by each of the several bidders will be returned by check against this account by the Special Fiscal Agent at Washington, D. C. All moneys deposited in this account are placed to the Special Fiscal Agent's official credit. The Legal Division in the Director's office will prepare, in duplicate, a list of all certified checks forwarded

See amendment

with proposals, indicating thereon, the number of check, bank on which it is drawn, amount, name of bidder, and address. The list, together with the checks, should be forwarded to the special fiscal agent who will indicate on the duplicate copy that the checks have been received by him and the date on which the checks will be deposited. The duplicate list will be returned to the Legal Division and be held by this division as its record of the handling of the checks. Upon the award of contract and satisfactory bond filed, the Legal Division will notify the special fiscal agent in writing to refund the proceeds of checks deposited by him to such bidders as may be deemed entitled thereto. Upon forfeiture occurring by reason of a bidder refusing to accept contract when award is made to him, or otherwise fail to perform his agreement, a collection voucher for the amount of the forfeiture will be prepared by the Legal Division against the bidder and forwarded to the special fiscal agent who shall issue a check for the amount against the "Reclamation Deposit Account" and deposit same with the Treasurer U. S. to the credit of the Reclamation Fund, forwarding a receipt for the amount to the bidder in question. The special fiscal agent will maintain a register of all checks issued against this account and a record of collections made by him, which should be reported in quarterly accounts current under the title, "Reclamation Deposit Account."

78. Checks, delivery of.—Identification of the person to whom a check is given should be required in every case before the check is delivered. When improper delivery of a check is discovered and the person to whom such check was given will not surrender it to the rightful owner or the special fiscal agent, the latter should at once notify the depository upon which it was drawn to stop payment thereon. The special fiscal agent should also notify by telephone, messenger or by circular letter, local banks and merchants who might be asked to cash such check. The responsibility of the special fiscal agent ends with warning the public of the error and of payment being stopped on the check. Since each subsequent endorsement on a check guarantees the previous endorsement, checks should not be cashed except upon proper identification of the parties presenting them. In case of loss arising from the cashing of a check upon which payment has been stopped the loss must be adjusted by the parties who handled the check, the Government being in no way responsible. The long lapse of time required by law be-

fore a duplicate check may be issued may not only cause great inconvenience to the payee but financial embarrassment as well. Improper delivery of checks should therefore be carefully guarded against in order that checks may reach none other than the rightful owner. Vouchers for check payments should have noted thereon the date, number, and amount of the check.

See also p. 200
79. Payments.—All vouchers in favor of employees for services and for reimbursement for expenses and all purchase vouchers not exceeding \$500 in which there is no element of uncertainty should be paid by the local special fiscal agent. All purchase vouchers or other bills of \$500 or more may be paid by the local special fiscal agent or sent to the Director according to the urgency for making prompt payment, consideration being had as to whether such payments will so reduce the special fiscal agent's available funds as to interfere with his making other and more urgent payments. New credits should, if needed, be asked for every ten days, when the auxiliary account is rendered on Form 7-408. Successive payments or direct settlements on contracts that provide for periodic payments upon cumulative estimates, covering all work done or supplies furnished from the beginning, with deductions for hold-backs and previous payments should only be made by the special fiscal agent or auditor who has made all previous payments thereon. All claims of a doubtful nature in which there is an element of uncertainty should be sent to the Director. Special fiscal agents should not attempt to settle for damages or torts, whether large or small. Claims of this kind which cannot properly be taken up as personal services or purchases must not be settled by special fiscal agents but should be sent to the Director for consideration. (*See also CLAIMS AND ACCOUNTS.*)

80. Payments involving consideration of law.—Questions of payment involving considerations of law which cannot be determined by the special fiscal agents by reference to Comptroller's decisions directly in point, should be referred to the supervising engineer, where they can be given attention by the examiner. If there still remains a doubt they should be referred to the Director, with a report by the examiner and a recommendation by the supervising engineer. The special fiscal agent, however, is not bound by the opinion of the examiner in the supervising engineer's office nor by advice from the Director's office if in his opinion there is doubt as to the legality of the payment. In such cases the question

should be referred to the Comptroller for an advance decision. (*See* COMPTROLLER, DECISIONS OF.) This will usually be secured by the Secretary of the Interior upon request by the Director when a question is presented for decision which involves possible loss under a special fiscal agent's bond.

81. Freight or express paid on expense accounts and purchase vouchers.—Claim for credit on account of payment of express or freight charges when made on an expense account or purchase voucher must be substantiated by the express or railroad company's original expense bill, properly receipted, showing weight, rate, points to and from, kind of property, etc., with statement as to reasons for not using government bill of lading. Where doubt exists as to the correctness of the amount of such freight or express charges when claimed on an expense account the matter should be referred to the transportation office and reply received prior to payment of the account, or the item may be stricken from the account and payment subsequently made when the matter is adjusted, appropriate notation being made on both accounts as to such action. As to similar adjustments on purchase vouchers, see pars. 13 and 22 of this chapter.

82. Funds for disbursement.—Requisition for advances of funds to special fiscal agents are prepared in the Director's office, require entry and approval in the Interior Department, and examination, entry and issuance of warrant in the Treasury Department. Care should be used to anticipate needs sufficiently so that it will not be necessary to make requisitions special. In order to do this special fiscal agents are expected to observe the following:

(a) On projects where the expenditures are large bonded relief officers shall keep funds to their credit to assist in disbursing in case of emergency.

(b) When vouchers involving large amounts are paid they should be forwarded at once to the Director's office with a request for funds, and should not be held to accompany the statement at the end of the 10 day period.

(c) When urgent necessity arises for immediate additional credit some person known officially in the Director's office other than the special fiscal agent may certify by telegraph that vouchers aggregating a certain amount have been paid and are being transmitted on the day the telegram is sent, requesting further advance to the special

fiscal agent. In this case requisition will be immediately prepared and transmitted through the usual course, and much time will be saved.

83. Discretion to be used in making disbursements.—The special fiscal agent is responsible under his bond for the proper and legal handling of moneys of the United States. He is under the general direction of the chief clerk and project engineer as regards all duties of a clerical nature, but not in matters relating to his responsibility under his bond. The engineer in charge has no right or authority to urge or insist that he make any payment which is not believed to be proper and legal by the special fiscal agent. The engineer in charge cannot dictate in such matters. The most that he can do is to request the special fiscal agent to secure a decision from the Comptroller in advance of payment (See 4 Comp. Dec., 332; 8 Id. 651), or give a personal written guarantee that if his wishes are followed he will relieve the special fiscal agent from all financial and moral responsibility. On the other hand if the disbursing agent be over cautious, dilatory or inclined to be captious in small matters appropriate recommendation for transfer, demotion, or separation from the Service should be made by the engineer, giving a full statement of conditions, and furnishing a copy of the statement to the special fiscal agent. When a voucher is presented to the special fiscal agent he should ask himself the following questions and be governed accordingly:

1. Is this an account which should properly be paid by a special fiscal agent, or is it a claim against the Government of such size or character that it should go to the Auditor for settlement? (*See CLAIMS AND ACCOUNTS.*)

2. What is the authority for making the payment? Has the work previously been authorized by the Secretary? And if so, is the authority contained in the quarterly estimates, or elsewhere?

3. Has competition been secured, and if not, is the reason given on the voucher sufficient in view of the law and the Comptroller's requirements? (*See ADVERTISEMENTS AND BIDS; also PURCHASING.*)

4. If competition has been had do the prices agree with the accepted bids?

5. Does the paper record show a proper chronological order of procedure?

6. Is the voucher in payment of a written contract properly executed, and does it agree with the wording of the contract in all particulars?

7. If no written contract has been entered into, is the reason clearly stated as to why there is no contract?

84. **Certificates of deposit, disposition of.**—Certificates of deposit received by special fiscal agents should be promptly forwarded to the Director, whether the deposits have been made to cover collections, disallowances, collections by assistant treasurer to cover fraudulent endorsements, or fiscal balances in closing accounts. This requirement does not, however, apply to receipts issued by depositaries when Treasury warrants are placed to the official credit of special fiscal agents.

85. **Treasury Department circular No. 52.**—Special fiscal agents should be thoroughly familiar with the requirements of Treasury Department circular No. 52 in order to avoid constant reference thereto by the Auditor in his settlements.

STATE AND MUNICIPAL LAWS, COMPLIANCE WITH.

1. **Motor vehicle, registration of.**—A State or municipal law requiring an owner of a motor vehicle to pay a registration fee in lieu of taxes is not applicable to a motor owned by the United States under the rule that the State has no power to impose a tax upon the use by the Federal Government of its property or instrumentalities.

2. **License to operate car.**—An employee who operates a car owned by the Federal Government is not required to pay for a license which may be required of others by the State or municipal law (15 Comp., 231).

3. **Private irrigation system acquired by United States.**—An irrigation system held in private ownership acquired by the Government under the Reclamation Act is taken free from any obligation or control of State authorities theretofore existing. (July 7, 1908; 37 L. D., 6.)

STATIONERY.

Requisitions for stationery should be sent to the Director's office so as to reduce the number of forms to a minimum and to keep

them uniform throughout the Service so far as possible. On projects where the office and storehouse are not far apart, it may be convenient to have the storehouse clerk receive and issue stationery. In other cases it should be in charge of a stationery clerk. Requisitions on the office of the Director should be given a purchase order number and be handled in the same manner as an order on any firm. Stationery should be kept under lock and key and stored as far as practicable in one place, care being taken to keep a proper supply in stock. It should be neatly arranged and kept as free from dust as possible. In order to save time it is a good practice to place on shelves by themselves such articles of stationery as will be in constant demand in the office, and make one issue of them. The stationery clerk should use good judgment in filling requisitions and should not allow the stock to become depleted on account of the desire of any person to obtain more of certain articles than is necessary to cover his needs for a reasonable length of time. Issues of stationery from the Director's office will be accompanied by issue slips, showing prices, etc., and once each month transfer vouchers will be sent out covering these issues, charging the projects receiving the supplies and crediting the stock inventory of the Director's office. Form 7-712 will be used for listing requisitions for stationery and supplies sent to the field from the Director's office, and receipt card, Form 7-228, will be sent for acknowledgment.

STOCK LEDGER CARD (FORM 7-760).

These cards are to be issued to storehouse and other issuing departments. Upon the basis of a complete inventory enter under the proper date the total money value of the property with which the storehouse is charged. At the end of each day enter the total number of invoices received, and the total valuation of such invoices for that day's business. Returns of equipment and supplies should be treated as invoices, and their money value should also be taken up on this card under the correct date. Under the caption "Issued" enter the total number of requisitions filled, and the valuation of issues. The balance represents the money value of the stock on hand. When one side of the card has been filled, use the other side, and when both sides have been used, carry the balance forward to a

new card, and file the old card for future reference. Keep the current card in its holder on or near the desk.

STOREHOUSE CARDS (FORM 7-761).

These cards shall be used for all articles carried in stock and may be kept at the project office or at the various storehouses. A separate card will be prepared for each article or class of articles received, having the same unit and cost. When additional purchases are made, new cards will be used. Like articles having different unit costs should be kept separately from each other in the storehouse, the bins or compartments being labeled to show the brand, cost, etc., or if this is not practicable the article should be tagged or marked to show the lot number and issue price for convenience in making issues. All articles received on a project should be charged to the storehouse and entered on the cards by size and lot numbers, and fully described. The firm name, invoice number, invoice date and invoice price should be inserted. Actual or estimated freight and handling should be ascertained and added to the invoice price, the total being the storehouse price. The blank space marked "Unit" should show the unit of measure, as, pounds, gallons, feet, etc., and the quantity and issue price should be based on this unit. The spaces marked "Maximum," "Minimum" and "Usual purchase" are intended as a guide to the clerk that he may not keep in stock more or less of the particular article than is necessary, and to aid him when making request for purchasing to replenish his stock. Spaces are provided to show the bin number, section, location of storehouse, also the date and request for purchase when a new supply is ordered. Under "issues" should be shown the date, requisition number (transfer voucher number, if received from another project), quantity issued and amount issued. "On hand" columns under quantity and amount should show the balance on hand at all times. If articles are returned to the storehouse, the entry should be made in red ink and extended in black ink after adding to the previous balances. After one side has been filled the balance should be carried forward to the reverse side and when both sides are filled the card should be taken out and filed where it can be used for reference when making new purchases. Frequent physical inventories should be made by checking a few

cards at a time, so that at least once during each year, a complete inventory will have been made of all storehouses.

STOREHOUSES.

Anticipating needs, par. 3.

Designation, par. 8.

Goods short delivered or of inferior quality, par. 5.

Issuing supplies from storehouses, par. 7.

Receiving and maintaining stock in storehouses, par. 2.

Returns to stock, par. 6.

Storehouse requirements, par. 1.

Vouching for goods received, par. 4.

(*See also* STOREHOUSE CARDS).

1. **Storehouse requirements.**—The storehouse should be centrally located and large enough to accommodate at least a three months' supply of such equipment and materials as may be needed. The building should be equipped with scales and desks. All small articles should be placed in bins or upon shelves or in racks, and larger articles should be piled so as to occupy as little floor space as possible. Iron, pipe, cord wood, lumber and other bulky material that the weather will not affect may be placed in racks or piles outside but near the storehouse.

2. **Receiving and maintaining stock in storehouses.**—The stock should be checked frequently against the inventory account kept in the project office in order to see that its value equals the total of that amount less any reasonable shrinkage or leakage. The storehouse clerk is held financially responsible for any unreasonable shortage. He should see that he does not run out of articles that should be kept in stock. He should keep an ordinary blotter for a record of such articles as will soon be needed and every few days should make out from this memorandum, from a general survey of the material on hand, or from reference to bin cards, a request for purchase for required articles. The maintenance of a well stocked storehouse generally saves the preparation of a large number of vouchers for small amounts and insures the purchase of materials and supplies at lower prices because larger quantities are ordered. It also saves many trips to the nearest market to obtain small quan-

tities of supplies, thereby decreasing the expense as well as the clerical work. If articles are needed to meet a sudden emergency, the storehouse clerk may make his request for purchase to the purchasing agent by telephone, confirming it later in the regular way.

3. **Anticipating needs.**—Engineers, superintendents and foremen should be careful to anticipate their needs as much as possible, in order that the stock in the storehouse may not run low and work may not be delayed on account of lack of material or supplies.

4. **Vouching for goods received.**—After a request for purchase has been sent by the storehouse clerk to the purchasing agent, and the order for supplies has been placed the storehouse clerk's copy of the request for purchase and the purchase order should be placed on a spindle. Upon receipt of the supplies at the storehouse they should be checked immediately against the duplicate invoice of the firm from whom the purchase is made and the packages and boxes should be marked with the invoice price in order that there may be no difficulty in fixing the issue price. If the invoice checks with the goods received, it should be receipted by the storehouse clerk and included in the list of invoices he sends daily to the project office. The duplicate invoice is then compared with the copy of the purchase order upon which the articles received should be checked. If the invoice includes everything listed in the purchase order, the purchase order and request for purchase are marked "filled" and filed for future reference; but if all the articles ordered are not included in the invoice, the purchase order should be returned to the spindle until all the articles have been received. It may sometimes happen that a firm will make several shipments covered by one purchase order, but in every case they should only send an invoice for goods actually shipped. The total amount of the invoice should be entered on the debit side of the stock ledger card, Form 7-760, and the duplicate invoice placed on a spindle to await the arrival of the original invoice from the project office. When the original invoice is received, it is compared with the duplicate copy on the storehouse clerk's spindle and if it is the same in every particular the storehouse clerk stamps it with the receipt stamp and returns it to the project office, where it becomes a part of the records.

5. **Goods short delivered or of inferior quality.**—The storehouse clerk should be careful to note any shortages and deduct them from the invoice. He should also be careful to note any substituted articles of inferior quality, and such articles should be returned

to the shipper and all charges that the Service has incurred for freight or handling should be charged to the firm making the shipment and deducted from their bill. If this plan is carried out the shippers will soon learn that they cannot ship anything they may happen to have in stock regardless of quality, and will be careful in filling orders according to specifications.

6. **Returns to stock.**—When equipment, material and supplies are returned to the storehouse from a feature previously charged with their value, the transfer of equipment, Form 7-779, should be used. All articles returned and their appraised value at the time transfer is made should be listed on this form. The storehouse clerk should check the articles and receipt for them by giving the yellow copy of the transfer of equipment form to the party transferring the supplies. The pink copy should be kept for the storehouse from which a record of the total daily receipts of transferred equipment may be compiled for entry on the debit side of the stock ledger card. The white or original copy should be sent to the project office to be used for the bookkeeping record.

7. **Issuing supplies from storehouses.**—The storehouse clerk or any one in charge of an issuing department should not issue supplies except on a requisition, Form 7-763. Complete instructions as to the use of this form are printed on the inside of cover of the requisition book. At the close of the day's business the amounts shown on requisitions filled during the day should be added and their sums totaled. The storehouse clerk should enter the total issues for the day as a credit on his stock ledger card. The balance as shown on this card will then be the actual money value of the supplies, etc., in the storehouse at the close of the day's business.

8. **Designation.**—The word *Storehouse* should be used to designate warehouses or supply depots where property is kept to be issued for use on the project upon requisition. Supplies in storehouses should not be sold except upon condemnation pursuant to a report of a board of survey.

STREAM GAGING.

1 **Agreement with Geological Survey.**—By an agreement between the Reclamation Service and the Geological Survey for stream gaging work, approved December 17, 1909, the Geological Survey shall maintain all river gaging stations requested by the

Reclamation Service and shall make such special gagings and studies as from time to time may be found necessary or desirable by the Reclamation Service, and the Reclamation Service shall pay to the Geological Survey, by transfer in the Treasury of the United States to the appropriation for "Gaging Streams, U. S. Geological Survey," a sum equivalent to the actual cost of said gagings to the Geological Survey; bills for said work shall be presented quarterly by the Geological Survey and payment therefor shall issue as aforesaid as soon thereafter as suitable audit and approval can be effected; the charges made by the Geological Survey shall not include any item for expenses of administration in the Washington office, but shall be confined to productive charges made necessary in the gagings and computations involved in the ascertainment of stream flow. Notification to the Geological Survey that stream gagings are desired for the Reclamation Service at any designated point shall consist of formal request made by the Director or any supervising engineer of the Reclamation Service to the Director or any district engineer of the Geological Survey, *provided that*, such formal request by a supervising engineer to a district engineer shall in all cases be subject to subsequent confirmation by the Director of the Reclamation Service; but the procuring of such confirmation shall not in case of emergency delay the performance of the work requested, but said district engineer shall proceed therewith as though the request had been approved. The Geological Survey shall furnish to the Reclamation Service the results of measurements made under the terms of this agreement as soon as practicable, and prior to publication, or as demanded by the Reclamation Service; and also, when requested, the weekly gage readings, due consideration being given in all cases to the time necessary to prepare such data or to make the computations and confirm the results. When the Reclamation Service shall demand such results out of regular order, or at times or in ways, compliance with which shall involve extra expenditure by the Geological Survey, such expenditure shall be included in the accounts rendered for such work. The results of river gagings procured under the terms of this agreement shall be published by the Geological Survey in the annual progress reports of stream measurements, credit being given to the Reclamation Service for its participation therein; and the Geological Survey further agrees to publish in said annual progress reports such results of gagings made in-

dependently by the Reclamation Service as the Director of the Geological Survey may deem advisable.

2. Preparation of vouchers.—The Geological Survey will submit all bills for stream gaging work direct to projects. These accounts, if correct, should be prepared for payment on miscellaneous claim voucher (Form 7-440), with sufficient copies for the project office, the office of the Director of the Geological Survey, and for the Director's office. The claim, after preparation and certification by the project engineer and approval by the supervising engineer, should be forwarded to the Geological Survey representative for approval and transmission through the Washington office of the Survey to the Director for settlement. A memorandum copy of the claim should be transmitted direct to the Director with a statement that the original claim has been forwarded through the Geological Survey, giving the name of the officer to whom sent and the date forwarded.

3. Publication of data.—It is the intention to furnish all stream gaging data collected by the engineers of the Service to the Geological Survey for publication in the Water Supply Papers. All such data should be forwarded in duplicate to the Director's office at the close of the year for transmittal to the Geological Survey.

STRUCTURES OVER DITCHES AND CANALS.

Supervising engineers and project managers are authorized to grant a revocable license, on Form 7-296, to the owner or possessor of adjoining lands, to be renewed every five years (or sooner if the property has changed hands), to build bridges, culverts and other like structures, across or under ditches or canals owned or controlled by the United States under the Reclamation Act. Authority to construct fences should be allowed only under carefully drawn conditions and only with the approval of the supervising engineer. No right should be granted for structures, etc., over Government canals and other irrigation works and Government property of any kind, other than by revocable license, except upon authority specifically granted and upon form approved in advance by the Director. Drafts of such contracts should be submitted to the Director before execution, accompanied by a full explanation of the necessity of granting other than a revocable license. These instructions apply also to contracts where the United States is ob-

taining a right of way or other property, and the contractor insists upon excepting or reserving an easement or right, other than a revocable license, over the property of the Government. In such case a report should be made stating reasons why it would not be preferable to resort to condemnation. (*See also* CONTRACTS, PARS. 46-48.)

SUBLATERALS, OPERATION OF.

The control of operation of all sublaterals constructed or acquired in connection with projects under the Reclamation Act is retained by the Secretary of the Interior to such extent as may be considered necessary or reasonable to assure to the water users served therefrom the full use of the water to which they are entitled. (Regulations approved February 27, 1909, 37 L. D., 468.)

SUBSISTENCE.

1. **In general.**—Subsistence is not furnished employees as a part of their compensation, except when in an actual travel status, but where the Service maintains mess houses a charge will be made to all employees for meals furnished, except to cooks, waiters, and helpers engaged in the preparation and serving of meals.

2. **Rate.**—The minimum charge will be 25 cents per meal, but where unusual conditions are present a higher rate may be charged.

3. **Method of collecting.**—Collection will usually be made by deduction from service earnings, though it may be by cash where meals are taken irregularly as in the case of the project manager, chief clerk or others traveling over the project and taking meals at different points. In order to make collections, either in cash or by deductions from payrolls, arrangements should be made either by contract or under departmental regulations. If under departmental regulations such regulations should be posted in conspicuous places where they may be seen by all employees. (12 Compt. Dec., 180.)

4. **Visitors.**—Meals may be furnished free to contractors investigating with a view to bidding upon proposed construction, boards of consulting engineers, representatives from the Secretary's office upon official business, representatives of foreign countries, Congressional committees, or investigating bodies authorized by Congress,

prospective settlers and newspaper correspondents (when the privilege is not abused) and official representatives from the water users' associations. (*See also* VOUCHERS, PREPARATION AND PAYMENT OF; *also* TRAVEL EXPENSE.)

5. Subsistence while in travel status.—Reimbursement for subsistence will not be allowed

- (a) When an employee is at home
- (b) When an employee is at his station.

Reimbursement for subsistence will be allowed when an employee is in what is known as a travel status. This reimbursement may be accomplished in either of two ways:

- (a) By reimbursement of the actual cost incurred by the employee for meals and lodgings, as shown by an itemized list or account, in which case the amount must not exceed \$6.00 in any one day.
- (b) By the allowance of a definite amount per diem in lieu of a reimbursement for actual expenditures.

The method of reimbursement should be determined by a travel order issued by competent authority, prior to the incurrence of any expense. In case of the transfer of an employee from one point to another, or upon original appointment when expenses are allowed, necessitating a change of abode or station, it will be proper to allow reimbursement either upon the actual cost basis or upon the per diem allowance basis for not to exceed five days at point of destination during which the employee may establish himself in his new home.

SUITS, BRINGING AND CONDUCT OF.

Authority to institute, par. 1.

Compromise and dismissal, par. 3.

Report and recommendation for instituting, par. 2.

1. Authority to institute.—Suits in equity or actions at law in which the United States is a party are under the direction and control of the Department of Justice and in all such matters the United States is represented by officers of that Department. In the institution of any suit by the United States or the defense of any suit against it the Department under whose jurisdiction the dis-

pute occurs requests the Department of Justice to take such action as may be necessary to protect the interests of the United States.

2. Report and recommendation for instituting.—When therefore the institution of any suit is deemed necessary or any action is commenced or threatened to be commenced against the United States or any of its officers report should be at once made to the Director stating the conditions as fully as practicable and recommending that such action be taken as seems advisable. Upon the basis of this report a recommendation to the Secretary for request for action by the Attorney General will be made. If the Attorney General deems it necessary to take action he will direct the local United States attorney or some other officer of the Department of Justice to appear for the United States or its officers, and take the necessary action to protect the interest of the United States. Whenever the Attorney General is to be asked to initiate or appear in judicial proceedings, report of all essential details should be furnished. When the necessity for such action seems imminent and likely to require prompt action in the near future a full report of the conditions should be mailed so that when the emergency arises which requires immediate judicial proceedings the request therefor can be made by wire. Under Sec. 951 R. S., before any claim can be allowed against the United States in a suit to which the United States is a party, such claim must have been submitted to the accounting officers of the Treasury and disallowed by them in whole or in part. (For condemnation suits, *see* LANDS, ACQUISITION OF, PARS. 40-47.)

3. Compromise and dismissal.—When the case is such that permits of a compromise and settlement being made, offers of settlement by the party against whom the United States appears in the action should, if otherwise deemed reasonable, be tentatively accepted only on condition that the party pay the costs of the action so far incurred. (*See* LANDS, ACQUISITION OF, PAR. 44.)

SURVEYS.

Accuracy of surveys, par. 2.

Authority for making supplemental land surveys, par. 26.

Avoidance of publicity, par. 23.

Bench marks for canal surveys, par. 9.

Bench marks for reservoir surveys, par. 3.

- Borings and test pits, par. 19.
- Canal surveys, pars. 8-11.
- Classification of irrigable lands, par. 14.
- Description, par. 34.
- Description of lands, par. 24.
- Disposal of note books, par. 37.
- Disposition of approved notes, par. 31.
- Establishing marking corners, par. 28.
- Examination of land titles, par. 25.
- General method of survey, par. 12.
- Investigation of material, par. 18.
- Investigation of material and foundations, pars. 18-19.
- Irrigable land surveys, pars. 12-14.
- Land subdivision surveys, pars. 26-30.
- Leveling, pars. 15-16.
- Location of canals, par. 8.
- Note books and page titles, par. 35.
- Observations for azimuth, par. 10.
- Plotting notes, par. 33.
- Preliminary investigations, par. 1.
- Primary levels, par. 15.
- Recording and checking notes, par. 36.
- Reports on examination of projects, par. 20.
- Reports on lands required for reservoirs, par. 21.
- Reports on non-irrigable lands, par. 22.
- Reservoir surveys, pars. 2-7.
- Right of way and land purchases, surveys for, pars. 32-34.
- Scales and contour intervals, par. 13.
- Scales for dam sites, par. 7.
- Scales for reservoir sites, par. 6.
- Secondary levels, par. 16.
- Subdivision of lands into small rectangular farm units, par. 27.
- Survey notes and note books, pars. 35-37.
- Surveying requirements, par. 32.
- Surveys of irregular tracts or reservoir sites, par. 29.
- Topography with plane table, par. 4.
- Topography with transit, par. 5.
- Transmission of survey notes to Director, par. 30.
- Triangulation, par. 17.
- Variation in methods, par. 11.

Withdrawal and classification of lands, pars. 20-25.

(*See also* FARM UNIT PLATS; TOWNSITES).

1. **Preliminary investigations.**—Before undertaking the regular preliminary surveys for a proposed project a careful reconnaissance should be made to ascertain in a general way the conditions governing water supply, the feasibility of the various possible reservoir and dam sites, the area and character of lands available for irrigation, and the relative merits of various points of diversion and possible main canal locations. The determination of the suitability of a reservoir site as to storage capacity and dam construction can, in many cases, be accomplished with no other instrument than a hand level. In other cases a rough transit and stadia reconnaissance is necessary. The examination of irrigable area will ordinarily be made without instrument work, reliance being placed upon the judgment and experienced eye of the engineer, supplemented by previous surveys or maps when such are available; the object being to ascertain in a very rough way if there is a sufficient body of irrigable land to keep the cost per acre within reasonable limits and to justify taking up a thorough survey. The examination of diversion sites and canal locations will be made for the purpose of eliminating suggested locations and routes which, for one reason or another, are impracticable and which might otherwise involve considerable expense for useless surveys before the unsuitable features were discovered. A hand level is usually sufficient for this work.

RESERVOIR SURVEYS.

2. **Accuracy of surveys.**—The survey of a reservoir site should be made with sufficient accuracy to determine the approximate capacity of the reservoir and volume of the dam within a limiting error of 10 per cent.

3. **Bench marks.**—Two or more permanent bench marks shall be established near the proposed dam site, and the elevation thereof determined with reference to the river bed or water level. Wherever practicable a bench mark should be connected by a checked line of levels with a permanent Government bench mark of known elevation above mean sea level. The bench marks established should be carefully recorded in a bench mark book and appropriately illustrated with a sketch.

4. Topography with planetable.—A line of levels shall be run up the valley of the reservoir, stakes being driven and flags erected at every point where a contour crosses the line. A base line of such length and so located that a well conditioned triangulation may be expanded from it shall be measured in duplicate by a steel tape, and from this base line a careful plane table triangulation shall be executed. Before completing the triangulation, triangulation stations shall be marked by permanent monuments of stone or concrete. Where the reservoir site, on the scale adopted, covers more than three consecutive plane table sheets, all the angles of the triangulation system shall be measured by a transit or theodolite reading to 20 or 30 seconds, and the relative positions of the stations shall be computed and plotted on the planetable sheets before beginning the planetable survey. Secondary points for the control of the sketching shall be located by the stadia method. Hills, buildings, lone trees or other recognizable objects shall be utilized as far as available and located by intersection. Secondary points should be skillfully distributed so as to establish controlling points in the topography, such as change of slope, important junctions or bends in drainage lines, hills, passes, etc. A careful search should be made for public land survey corners, and all those found should be located accurately on the planetable sheets.

5. Topography with transit.—Where the reservoir site is so densely wooded as to prohibit absolutely any field sketching and to necessitate the cutting of lines for all sights and the locating of a very large number of points to establish the contours, the transit and stadia method should be used. Generally a traverse line should be run up the valley of the reservoir site and another along the top contour of the survey. Where the site is not too large, points on these lines may be connected by traverse lines, differences of elevation being obtained by the hand level and distances determined by pacing; but where the reservoir is large it will be necessary to run these traverse lines by transit and stadia.

6. Scales for reservoir sites.—Four hundred feet to the inch shall be used as the standard scale for plotting surveys of reservoir sites that can with this scale be plotted on one plane table sheet. The contour interval should ordinarily be 10 feet. One thousand feet to the inch shall be used as the standard scale for plotting reservoir sites that can not be plotted on a single plane table sheet on a scale of 400 feet to the inch. The contour interval should ordi-

narily be 10 feet, though in exceedingly steep country it may be increased to 20 feet where this interval will correctly portray the topography.

7. **Scales for dam sites.**—Forty feet to the inch shall be used as the standard scale for plotting surveys of dam sites. Where the plotted survey of a site would occupy more than one entire plane table sheet on this scale and where the detail of the topography is not great a scale of one hundred feet to the inch may be used. The contour interval should ordinarily be 5 feet, a smaller interval being employed for comparatively level ground.

CANAL SURVEYS.

8. **Location.**—After the general route of a canal has been determined upon by reconnaissance, an approximate location should be made by the transit-stadia method, a line of levels being carried by means of the transit and adjacent desired elevations obtained by means of vertical angles and stadia distances. Following this approximate location of the canal line, the leveling party should run a line on the proposed canal grade, setting stakes from 300 to 400 feet apart without measurement of distances and marking them with consecutive numbers and elevations. These stakes should then be located with transit and stadia by using the azimuth-distance method. The transit notes thus obtained should be plotted as the work progresses, generally on a scale of 100 feet to the inch in rough country or 400 feet to the inch in gently rolling country, on a long roll of detail drawing paper, with the aid of tables of tangents or latitudes and departures. These plotted locations of the canal stakes should then be transferred to planetable sheets and marked with the consecutive stake numbers and the proper elevations. The topography should then be mapped in the field on the planetable sheets with alidade, and stadia for a distance of from 300 to 500 feet on each side of the canal line. The planetable sheets should overlap an inch or two at the most convenient angle so that the line and topography may be continued when the sheets are superimposed in their proper order. From these planetable sheets, after determining the velocities of flow adaptable to the soil and the discharge capacities required by the scheme of distribution, a paper location of the canal may be made and the canal line then actually run out on the ground with a transit locating the tangents and curves and setting appropriately numbered station stakes. A profile of the line

should then be made and the line revised to fit the ground more closely and balance the work. To preserve the center line a small pony peg or hub should be driven flush with the ground surface at each station and a stake marked in the ordinary manner should be driven beside it in line as a marker. Before construction work is begun, all P. C.'s P. T.'s and other points which it may be necessary to re-establish later should be accurately referenced to hubs so located that they can be carefully guarded during the construction period.

9. Bench marks.—Permanent bench mark posts should be established on preliminary lines of survey at intervals not exceeding four miles and on located lines not exceeding one mile. Wherever practicable, they should be referred to standard datum. Temporary bench marks should be established not more than a mile apart in open country and every 1,000 feet in rough or broken country. Connections should be made as often as possible with the located corners of the public land survey. The error of closure in the level work shall not exceed $0.05 \sqrt{D}$ in which D is the length of circuit in miles.

10. Observations for azimuth.—Observations on Polaris should occasionally be made as the survey progresses for checking the azimuth of the line. These observations should be made at a station on the line.

11. Variation in methods.—The conditions surrounding the survey of a particular canal may be such as to make part of the foregoing methods of procedure inadvisable. In such case, the engineer should conduct the work in the manner best suited therefor.

IRRIGABLE LAND SURVEYS.

12. General method of survey.—Surveys of irrigable lands should be made by the planetable and stadia method, controlled by a triangulation system and network of level lines. Where the area covers more than three consecutive planetable sheets the angles of the main triangulation system should be read with a transit or theodolite and the system should be so developed that two or more computed points can be plotted on each planetable sheet. From these points a secondary system is developed by planetable for convenience in taking topography. Triangulation systems which do not cover more than three sheets may be expanded direct from the base

line by planetable. The necessary amount of level control depends largely on the character of the lands. Ordinarily one primary line or circuit through the area with branch lines of secondary levels about one mile apart is most satisfactory. In taking topography the number of elevations, length of sights, and amount of detail shown will depend entirely on local conditions and requirements. Diligent search should be made for all corners of the public land surveys that they may be located on the map.

13. Scales and contour intervals.—One thousand and two thousand feet to the inch shall be used as standard scales for plotting topographic surveys of irrigable lands. Ordinarily the larger scale is the more satisfactory. The contour interval should usually be 5 or 10 feet, depending on the amount of relief. On comparatively level land the individual elevations should be preserved on the map. These actual elevations are of special value in depressions and along ridges and usually give the information desired more accurately and satisfactorily than a reduced contour interval.

14. Classification of irrigable lands.—Topographic maps of irrigable lands should show, in addition to the topography, a classification of the lands. Notes should be made of the character of the soil, vegetation, etc., including information as to the areas covered by timber, wood and brush. Depth of soil should be noted if less than four feet, as shallow soil often makes proper leveling of the surface impracticable. With reference to irrigability, the land will be divided into two general classes, irrigable and non-irrigable. This can be best done on a piece of tracing cloth showing the public land subdivisions by 40-acre tracts or lots, which is placed over the map. Irrigable land will be classified as first, second, and third class. First and second class lands are both irrigable and agricultural, and third class land is irrigable, but not agricultural, owing to infertility, presence of alkali or excessive water. By non-irrigable land is meant land that is too high, too rocky, or broken to permit of successful irrigation. On the tracing cloth the classification should be indicated in colors. The land under cultivation should be shown in its appropriate color with fine black lines drawn across it. In addition to the color sheet there should be detail notes kept, describing the soil, topography, and vegetation of the various subdivisions on the tracing, the subdivisions being referred to by numbers. All wells should be located and the distance to water from the surface of the ground noted.

LEVELING.

15. Primary levels.—The following rules for primary leveling should be closely adhered to:

(a) No sight more than 300 feet in length should be taken, except under unavoidable circumstances. (b) Record distance in feet for both fore and back sights and keep them as nearly equal as possible. (c) Avoid lines of sight that are less than two feet from the ground surface at any point, particularly when the air is "boiling." (d) Levelmen and rodmen should keep their notes strictly independently and in such a manner that they will not turn the leaves of their note books at the same time. (e) Give complete information regarding source from which initial elevation was taken. (f) Establish bench marks for each mile run. Standard B.Ms. (posts and tablets) should not average more than 3 miles apart. (g) Be careful to use firm turning points. (h) All primary level circuits must close with an error not exceeding $0.05\sqrt{D}$, where D is the length of circuit in miles.

16. Secondary levels.—On secondary or flying level lines, lengths of sights are not limited, turning pins are not required and every effort should be made to save time. Benches should be left at frequent intervals and should be well described, but standard B.M. posts must not be established on such lines. Elevations of topographic control points along the line, such as road corners, summits and depressions, bridges and water levels, should be determined and marked in some way so that they will be readily found and read by the topographer. No limit of error is prescribed for this work, the general understanding being that a closure within a fifth of the contour interval used is sufficient.

17. Triangulation.—Where it is necessary to measure the angles of a system of triangulation for the control of the topography of a large reservoir site or of a large area of irrigable land, and where the instrument used reads to 20 or 30 seconds, the following method is generally of sufficient accuracy, the signals being in the order $A\ B\ C - A$:

First set $\left\{ \begin{array}{l} \text{Telescope direct—read on } A\ B\ C - A. \\ \text{Telescope reversed—read on } A - C\ B\ A. \end{array} \right.$

Shift the limb 90° .

Second set $\left\{ \begin{array}{l} \text{Telescope reversed—read on } A\ B\ C - A. \\ \text{Telescope direct—read on } A - C\ B\ A. \end{array} \right.$

If more than two sets are necessary the limb should be shifted,

between sets, 180° divided by the number of sets. In all cases read both verniers. Observations on Polaris for azimuth should be made at the beginning and end of the triangulation and the entire system should be properly adjusted. Each triangulation point should be permanently preserved by means of a stone or concrete monument.

INVESTIGATION OF MATERIAL AND FOUNDATIONS.

18. Investigation of material.—On all surveys of dam sites and of canal lines on which estimates are to be made care should be taken to ascertain the character of the material to be moved and to indicate upon the map the class under which it falls. So far as practicable the standard classification for excavation by the Service should be used.

19. Borings and test pits.—Borings and test pits should be made to determine the depth to bed rock or the character of foundation at proposed dam sites, and the character of material along proposed canal lines. Careful records should be kept of the material encountered in sinking pits and borings and samples should be collected and diamond drill cores saved. Each sample should be carefully marked with the depth from which it has been obtained, as well as with the location of the hole.

WITHDRAWAL AND CLASSIFICATION OF LANDS.

20. Reports on examination of projects.—On completion of the examination of an irrigation project, complete recommendations relating to action to be taken in connection therewith should be made to the Director. If reservoir sites or the irrigation of lands have been considered feasible, all lands included therein should be recommended for preliminary withdrawal, the description thereof being given by entire townships if necessary. Lands for reservoir sites should be listed separately from irrigable lands. One of the most essential parts of the work of preliminary investigation for an irrigation project to be constructed under the Reclamation Act is to record and report the amounts of water diverted by the various ditches and reservoirs taking water from the proposed source of supply; also the maximum capacity of each of such ditches or reservoirs in use. Any information relating to legal decisions concerning water rights and the best sources of information concerning them will be of great value in subsequent investigations.

21. Reports on lands required for reservoirs.—As soon as

the maximum elevations of the water surfaces of proposed reservoirs have been determined, the flow line should be located and connected where possible with public land surveys, and the engineer should thereupon forward to the Director a list of the lands required by the reservoir and appurtenant structures, including such unflooded marginal strip as may be necessary, not less than 100 feet wide. A wider strip may be provided if necessary for the proper maintenance and protection of the reservoir and headworks.

22. Reports on non-irrigable lands.—When the irrigable lands have been determined by the survey, the engineer shall forward to the Director a list of the non-irrigable lands included in the preliminary withdrawal.

23. Avoidance of publicity.—When engaged in making a reconnaissance or preliminary survey for a reclamation project the engineer should endeavor to avoid publicity concerning the details of the project and especially the land that may be temporarily withdrawn pending survey. It usually takes two or three weeks for the order of withdrawal to reach the local land office after the request has been made by the Director. If the information becomes public before the order of withdrawal reaches the local land office speculative entries may be made in large numbers and difficulties may result.

24. Description of lands.—In describing lands for withdrawal for reservoir sites and for restoration to entry the subdivisions used should not be smaller than the smallest legal subdivision (40-acre tracts, or lots). They should, however, be consolidated as much as possible, using whole sections, quarter sections or half-quarter sections where possible. In describing lands the following general rule should be observed: The quarter sections should be placed in the following order: NE, NW, SE and SW. Always insert "and" before the last subdivision of each section. Lot numbers should be given first and half sections should come last. Always state the principal meridian of the survey and the State in which the land lies. The following will serve as a specimen for arrangement, order of description and punctuation:

T. 1 N., R. 1 W., S. B. M., California.

Lots 1 and 2, SW $\frac{1}{4}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$, and S $\frac{1}{2}$ Sec. 1.
 NE $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$, N $\frac{1}{2}$ SE $\frac{1}{4}$, and SW $\frac{1}{4}$ Sec. 5.
 Lots 1, 2, 3, and 4, SE $\frac{1}{4}$ SW $\frac{1}{4}$, and E $\frac{1}{2}$ Sec. 18.

SW $\frac{1}{4}$ and N $\frac{1}{2}$	Sec. 20.
All.....	Secs. 23, 24, 33, and 35.

Where the public land surveys have not been extended over the lands in question, but are not far distant, it will be advisable to project the public land surveys, making liberal allowance for possible variance in the final Land Office surveys. When the public land surveys are at a considerable distance the descriptions should be made with a view to their being plotted on the State maps issued by the General Land Office. The fact that any tract is included in one of the so-called "school sections" should not prevent a recommendation for its withdrawal, because the status of such lands depends upon a variety of conditions, and the decision in the matter must be left to the General Land Office.

25. Examination of land titles.—The examination of title to the lands involved in the various irrigation projects must be made at some time during the investigation. It is necessary before construction can begin to know as to each tract whether it is public or private land; while in connection with the purchase of right of way for canals or of lands to be flooded in reservoirs, a complete abstract of title will be required. The first step will be to obtain a copy of the record of the local land office to show the present status of each tract. It will not, of course, be necessary to copy notes of entries that have been canceled, or contests that have been decided, or the like. This record will give the nature and number of the entry, a description of the land, the name and postoffice address of the entryman, and other details. Such a record will show what land is vacant, what land is entered, and what land has been patented. A book has been prepared for making these abstracts and can be obtained on application.

LAND SUBDIVISION SURVEYS.

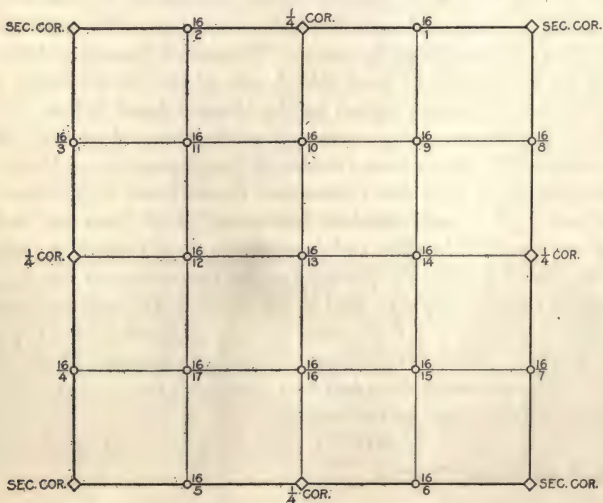
26. Authority for making supplemental land surveys.—The first section of the Act of Congress entitled "An Act providing for the subdivision of lands entered under the Reclamation Act and for other purposes," approved June 27, 1906 (34 Stat., 519), authorizes the Secretary of the Interior to fix a lesser area than forty acres as the minimum entry whenever, owing to market conditions and the special fitness of the soil and climate for the growth of fruit and garden produce, a lesser area than forty acres may be sufficient for

the support of a family. The size of such entry or farm unit shall be not less than ten nor more than one hundred and sixty acres. [Wherever it may be necessary, for the purpose of accurate description, to further subdivide the lands to be irrigated, the Secretary may cause subdivision surveys to be made by the officers of the Service.] These subdivisions shall be rectangular in form, except in cases where irregular subdivisions may be necessary in order to provide for practicable and economical irrigation. All subdivision surveys differing from the regular fractional method of subdivision of a section must be approved by the Commissioner of the General Land Office, and field notes and plats thereof must be filed in his office as supplemental surveys. The Secretary has also authorized the Service to make resurveys and resubdivisions of the areas required for reservoirs or other irrigation works and the areas bordering thereon, and to prepare supplemental plats of these areas, designating them as lots. The supervising engineer in charge will select an engineer, assistant engineer, junior engineer, or competent surveyman to make such subdivision surveys, subject to the approval of the chief engineer.

27. Subdivision of lands into small rectangular farm units.—

When it is advisable to make field subdivision into rectangular farm units of forty acres or less, the officer designated shall make the necessary surveys and establish the corners in strict accordance with the requirements of the current "Manual of Surveying Instructions for the Survey of the Public Lands of the United States and Private Land Claims," issued by the General Land Office, and in the re-establishment of corners and subdivisions of sections shall be governed by the current circular of the General Land Office on "Restoration of Lost and Obliterated Corners and Subdivision of Sections." Full and complete field notes of all lines run and a careful record of the sizes and descriptions of all corners in regular subdivisional surveys or surveys for the restoration of lost or obliterated corners should be filed in the offices of the supervising and project engineers, but these notes are not required by the General Land Office. Resubdivision surveys are not necessary, if the farm unit can be definitely described as a fractional part or parts of the regular subdivisions, as for example, NE. $\frac{1}{4}$ NE. $\frac{1}{4}$ NE. $\frac{1}{4}$ sec. —, 10 acres, or N. $\frac{1}{2}$ NW. $\frac{1}{4}$ NW. $\frac{1}{4}$ sec. —, 20 acres. (*See also FARM UNIT PLATS.*)

28. Establishing and marking corners.—Particular attention is directed to the necessity of establishing and marking all corners in a substantial and durable manner. Iron posts prescribed by the General Land Office for this purpose will be furnished through the Director's office. These posts are provided with brass caps which are to be appropriately marked in the manner indicated in the circular entitled "Specimen Field Notes and Plats for Subdivision of Sections and Surveys of Farm Units and Townsites." These posts are furnished in three sizes, 3 inches in diameter for township corners and section corners on township boundaries; 2 inches in diameter for all section corners in subdivisional surveys, including closing section corners on standard lines or township boundaries; 1 inch in diameter for all quarter, sixteenth and meander corners and angle points. Witness corners are required to be of the same size as would be used for the true corner. All other accessories to be constructed as required in the General Land Office Manual. The General Land Office has issued no printed directions regarding the marking of corners subdividing quarter sections, but it has been the practice, where sections have been subdivided into forty-acre tracts, to mark all such corners 1/16. To avoid confusion in determining the identity of particular 1/16 corners a system of marking has been adopted, as shown on the following diagram:



It is not believed that it will be necessary to further subdivide sections into ten-acre tracts on the ground, but where it is desired to make ten-acre farm units they may be appropriately indicated on the plats.

29. Surveys of irregular tracts or reservoir sites.—(a) When a line that does not conform to the rectangular system of the public land surveys is to be adopted as a boundary between two or more tracts or lots, and the same passes through one or more sections, an actual survey of such irregular line will be made upon the ground marked by permanent monuments at each angle point thereof, and wherever a line of the public survey is crossed or closed upon. Such line shall be tied to the nearest corner of the public land surveys by course and distance at its initial and terminal points. Observation on Polaris, or the sun, for the true meridian will not be necessary when deflection angles are read from an established line of an accepted official survey, but the direction or bearing and length of each line thus determined will be recorded; the bearing to be read to the nearest quarter degree, and the distance measured to the nearest ten links or ten feet. If the irregular boundary line is to be initiated on or closed upon a rectangular sectional subdivisional line not established upon the ground in the course of the public surveys sufficient subdivision must be made in accordance with the existing regulations of the General Land Office regarding the restoration of lost or obliterated corners and subdivision of sections as will be necessary to provide a line upon which the traverse may be initiated or closed. Necessary retracement and restoration work shall be performed for the location of corners to which connections are to be made. Any area to be permanently reserved for reclamation purposes, lying entirely within a section shall be designated as a tract and numbered, commencing with 37, or the next higher tract number in the township. A record of a survey of this character in the form of field notes and plats shall be prepared by the Director of the Reclamation Service and submitted to the Commissioner of the General Land Office for examination, approval and notation upon the records of his office in the usual manner.

(b) In the subdivision of sections and quarter sections, each step necessary for the determination of the boundaries of the tract in question must be recorded in the notes. The statement that a section has been subdivided "in accordance with the official circular of

June 1, 1909, by establishing temporary corners at all points necessary for the survey of the land," is not sufficient without a record of the actual work of subdivision. If the original section corners and quarter section corners are found in place, subdivide the section by running straight lines between the opposite quarter section corners establishing a temporary center of section, recording courses and distances obtained for the lines of the quarter section to be subdivided. Establish 1/16 section corners thereon at equal distances and subdivide the quarter section in a similar manner, then the boundaries of the subdivision having been obtained, the true boundary lines of the irregular tracts should be run and established. On all retraced and reestablished lines, as well as on all required subdivision lines, the true bearings and distances must be actually determined and noted, and all permanent corners, both original and newly established, must be accurately described.

(c) Where the boundary of a tract is to conform to the center line of a canal, and points established thereon will be ordinarily inaccessible and subject to obliteration, the angle points on the meandered center line should be referenced by permanent witness points on either or both of the canal right of way lines, the bearing and distance of each point so placed being recorded in the notes. Should it be impracticable to survey the center line, an offset line should be run, preferably along one of the right of way lines, and all angle points on said offset line should be marked and recorded so that they will serve as witness points to the angle points on the center line, which is to be the true boundary. The courses and distances on the center line should then be computed and the notes should embody this computed meander with each angle point on said center line referenced to the corresponding established angle point on the offset line. The general method to be pursued may be made clear by reference to "Specimen Field Notes and Plats for Subdivision of Sections and Surveys of Farm Units and Townsites," edition of 1913.

(d) All irregular tracts formed in subdivision surveys should be designated as lots, and numbered according to the Land Office method. In a section which contains lots in the original survey, the new lot numbers should begin with the next higher number.

(e) All areas of tracts formed by subdivisional and meander surveys must be computed and proportioned so as to give a total for each section equal to that shown on the official plat. Any existing legal subdivision of public land must be entirely accounted for

whenever subdivided or modified by supplemental surveys. Each separate tract must be computed and recorded on the diagram accompanying the field notes and the remaining irregular portion of any subdivision must be accounted for in the Land Office records just as exactly as the part in which the Reclamation Service is directly interested.

30. Transmission of survey notes to Director.—When a survey is completed there shall be transmitted to the Director for approval three typewritten copies of the field notes written on standard field note paper of the General Land Office certified by the officer making the survey before any officer authorized to administer land oaths, i. e., before either the register or the receiver, or before a United States commissioner, or a United States court commissioner, or a judge, or a clerk of a court of record, in the county or parish in which the land lies, or before any officer of the classes named who resides in the land district and nearest and most accessible to the land, although he may reside outside of the county in which the land is situated. A notary public is not so authorized. The notes shall be accompanied by a diagram or supplementary plat on a scale of four inches to the mile showing the farm units or lots, the meander lines, corners and all features necessary to make the field notes clearly understood. The notes shall be prepared in accordance with the standard form given in the General Land Office Manual, and they shall furnish all information necessary to construct the diagram and to readily retrace the survey on the ground. Field note paper of the General Land Office will be supplied from the Director's office on request.

31. Disposition of approved notes.—After approval by the Director, three copies of the field notes and four copies of the diagram will be transmitted to the Commissioner of the General Land Office for his approval. After approval by the Commissioner one copy of the field notes and diagram will be retained in the General Land Office, one copy will be transmitted to the office of the Surveyor-General for the State, and one copy returned to the Reclamation Service. One copy of the diagram only will be transmitted to the local land office. On receipt of the copy of the field notes and plat approved by the Commissioner of the General Land Office, the project engineer will be advised of the date of approval of the notes and plat.

SURVEYS FOR RIGHT OF WAY AND LAND PURCHASES.

32. Surveying requirements.—In making surveys for land purchases and right of way, the section lines, meander lines and subdivision lines immediately surrounding and intersecting the tract in question should first be retraced. The complete boundary of the tract should then be surveyed, leaving no angles or distances to be computed except in surveys for canal or waste ditch right of way. In such cases the center line should be surveyed and shown on the plat and the boundaries computed so that the tract may be described by courses and distances. All deflection angles should be recorded as well as courses for checking purposes. There should be not less than two distinct ties to section or quarter section corners, and ties at intersections with section, quarter and quarter-quarter lines should give angles with the course as well as distances.

33. Plotting notes.—In plotting notes, the scale should be no larger than necessary to show the property clearly and the plat should be of ordinary letter size, or such that it may be folded to that size. All subdivision and lot lines should be shown and boundaries of the tract to be acquired should stand out distinctly. Each plat should contain only the tract or tracts included in a single purchase. All figures, bearings, angles, etc., which enter into the description should be clearly given. On each plat should be indicated the project; feature for which the purchase is to be made; name of owner of land; acreage; section, township and range; State; also the date, scale, and direction of the meridian. Large scale maps which show only a portion of a section should bear a small key map on the scale of two inches to the mile, giving the location of the property in the section.

34. Description.—In describing by course and distance proceed clockwise around the tract. When a curve forms part of a boundary or reference line, the following method of description should be used: "thence to the right (or left, as the case may be) along an arc of feet radius, ... feet, measured on foot chords; thence," etc. The length of chord used in any particular case will depend upon the length of radius of the curve and should be the same as used in staking out the line for construction work. This form of description avoids reference to degree of curvature or other technical terms, eliminates doubt as to how the length of arc is measured, and gives a description agreeing in all

points with the original field notes, from which the line can be readily retraced or plotted.

SURVEY NOTES AND NOTEBOOKS.

35. Notebooks and page titles.—Survey, level and other field notes shall be kept in suitable books provided for that purpose. The title page of each book shall be appropriately marked with the period of the survey and kind of survey, the name of the feature surveyed, the name of the project and the name of the chief of the party. Each page of the note book beginning a day's work should be dated and headed with the name of the particular part of the survey covered by the notes thereon, the names of the observer and recorder and the number and make of the instrument; succeeding pages covering the same day's work should be dated and marked "Continued." If the work is not continuous along the line a note should be made at each break stating where the notes relating to the preceding or succeeding section are to be found. In case of revision of the line the old notes should be preserved and the location of the revised notes given.

36. Recording and checking notes.—All notes and records shall be so full, clear and legible that they can be readily interpreted by any competent person unfamiliar with the notes and the section covered by the survey. Conventional symbols should be employed so far as practicable. Important computations connected with the notes should be checked and when checked the fact indicated by the usual check mark. In connection with such computations the name of the person making the computations as well as that of the person who checked them should be stated.

37. Disposal of notebooks.—Notebooks should be carefully indexed as the work progresses or when the books are filled. When a notebook is filled, if the notes are to be kept in use, a copy should be made as soon as possible and the original book filed in the project office. Notebooks should be kept where there is no danger of their destruction by fire. Notebooks relating to a project approved for construction should be kept in the project office; those relating to a project that has been temporarily abandoned should be kept on file in the office of the supervising engineer; and those relating to a project that has been permanently abandoned should be forwarded to the Director.

TAXES, UNITED STATES NOT LIABLE FOR.

Property of the United States is not subject to taxation by the States (*Van Brocklin v. Tennessee*, 117 U. S., 151). This exemption, however, cannot be claimed where the property is acquired subject to taxes then attached to the property. In the purchase of land, the Service should insist that taxes which would be a lien if the sale were made to an individual be paid by the vendor, so that the State may not be deprived thereof by reason of the negotiations with the United States.

TEAMS AND PROPERTY, USE OF.

Care must be taken to avoid the use or appearance of use of Government teams or other public property for private benefit or enjoyment. The laws on this point are explicit, and nothing will attract unfavorable comment as quickly as looseness in this regard. Responsible officers in charge must see to it that no practice of this kind is tolerated.

TELEGRAMS.

Cablegrams, par. 5.

Commercial telegraph blanks, par. 2.

Preparation of telegrams, par. 3.

Signatures to telegrams, par. 1.

Telegraph code, par. 4.

1. **Signatures to telegrams.**—In the preparation of a telegram the name (without initials) of the Director, Acting Director, or other official who is to sign, should be typewritten at the end of the telegram; if approved for transmission, the approving officer will sign his name in space provided for "Sender's Name in Full" in the heading of Form 7-132. In certain instances, where telegrams are sent to persons not in the Service and to whom the signing official is probably not known by name, the title (which should be Director, Acting Director, or Chief Engineer, etc.), should follow the typewritten signature. The word "Reclamation" or "Reclamation Service" should only be used in connection with the signature

for identification purposes when sending telegrams to persons not in the Service.

2. **Commercial telegraph blanks.**—Whenever a blank other than a regular reclamation form is used for a telegram, the words "Charge Government rates, Reclamation" should be written thereon in order that the telegraph company may be able to prepare and address its bill properly.

3. **Preparation of telegrams.**—All persons sending telegrams should prepare the draft without punctuation or capitalization and then read this draft carefully to note whether the message, as thus written, is intelligible, or is capable of more than one meaning. Messages are, of course, received without punctuation or capitalization, and frequently the last word of one sentence, when transferred to the beginning of the next, completely alters the sense. Punctuation marks (periods, commas, hyphens, apostrophes, etc.) are not counted or sent except upon formal demand of the sender, in which case they are counted and charged for. Telegrams should contain as few words as possible consistent with absolute accuracy and clearness of meaning. Care should be exercised to select words which cannot be properly given a construction inconsistent with the meaning intended to be conveyed. Telegrams should be sent at night rates where the delay of a day will not be an inconvenience and when the message is sent so late in the day as that it will probably not reach its destination until after office hours. Confirmations should always be sent at once by mail.

4. **Telegraph code.**—This code has been used, exclusively, since July 1, 1910, and should be used whenever it can be utilized to advantage. It is not necessarily confined to messages where secrecy is desired, but can be employed to advantage in shortening messages, particularly when it is desired to quote dates and figures; this is especially true if long, or important numbers, or descriptions of land are involved (see pages 27 to 32 of Code Book). In transmitting a confirmation copy of a telegram sent in code, such confirmation copy should be accompanied by a translated copy, for purposes of verification. Pages 5 to 9, inclusive, of code book are devoted to instructions as to its use; these instructions should be read carefully. Copies of the Departmental code are in all important offices of this Service.

5. **Cablegrams.**—If an occasion should arise making it necessary to communicate by cable with any eligible on the Civil

Service list, whose address is outside the United States, the message should be wired to the Washington office with request that it be transmitted by cable.

TELEPHONE SERVICE.

Sec. 7 of the Act approved August 23, 1912 (37 Stat., 414), provides that no funds of the Government "shall be expended for telephone service installed in any private residence or apartment or for tolls or other charges for telephone service from private residences or private apartments except for long distance telephone tolls required strictly for public business," etc. On November 12, 1912, the Comptroller of the Treasury held that the intention of the act was to prevent the Government's being charged with the cost of private and personal messages of employees, and not for the purpose of requiring Government employees to bear the expense of telephone messages on public business. It was therefore held that a forest ranger who has an office and a residence in the same building, may have a telephone installed in such building at Government expense for the transaction of public business. "If, however, the official desires to use said instrument for his own personal convenience at any time, the service should be charged for at so much per message which would insure that the Government would not be paying for the private telephoning of such official."

TIMBER CUTTING CONTRACTS, ESTIMATES AND SUGGESTIONS BY FOREST SERVICE.

In the case of lands which are withdrawn under first form, where the timber from certain areas will be sold, the proceeds of which are to be used for construction purposes, or covered into the Reclamation fund, the Forest Service should be requested to submit a report, estimate, and suggestions for the final contract.

TIMEKEEPING.

Animals, par. 9.

Certification by superior, par. 8.

Duties of timekeeper, par. 2.

Importance of good timekeeping, par. 1.

Forms used, par. 3.

Preservation of time books, par. 4.

Recapitulation, par. 7.

Time book, par. 5.

Transfer of employee, par. 6.

1. **Importance of good timekeeping.**—The duties of the timekeeper are important as the element of labor entering into the cost of the project is great, and a poor timekeeper may cause the loss of a great deal of time and money. The timekeeper should be quick, intelligent and resourceful. The plan of using young engineering aids as timekeepers has been adopted with excellent results on some projects. This plan not only provides intelligent and educated men to do this class of work, but by constant contact with men and methods tends to educate the young engineer and develop him for more important work.

2. **Duties of timekeepers.**—The timekeeper should insert in his time book binder a list of the account numbers he is to use, and when new numbers are sent him from the office or old numbers become obsolete, he should change his list accordingly. A record for every employee should appear on a time book, as the special fiscal agent may properly refuse to pay for services not covered by time book entries.

3. **Forms used.**—The forms generally used by the timekeeper are the time book, Form 7-812, the general classification book, Form 7-822, and time checks, Form 7-813.

4. **Preservation of time books.**—The time book used on the works is an original book of entry. It should be initialed by the engineer, superintendent or foreman, and must be made a part of the permanent office records. Should the project become entangled in litigation at any time, this book might be needed in court. A transcript of any kind would not be considered good evidence. No matter how soiled the time book may become, the rolls should be prepared from it. The use of a transfer book should not be permitted, for it is a fruitful source of error and presents opportunity for dishonesty.

5. **Time book (Form 7-812).**—Several days prior to the end of the month each project timekeeper should be provided with a sufficient number of time sheets to use for the party or parties for which he is to keep time during the ensuing month. The time-

keeper should number each sheet, fill in the space for the year, month, feature, and the name of the project. He should then transfer to the column provided for that purpose the names of such men as he has reason to believe will be employed during the coming month, inserting badge number (should the project use them), together with occupations and rates of pay. If the timekeeper has reason to believe that during the month an employee will be engaged on work chargeable to more than four account numbers, he should allot to that employee more than one space, but as a rule one space will be found sufficient for each employee. The account numbers are of course not inserted until the employee has been found at work, and each time he changes his duties from work chargeable to one account number to work chargeable to another, the number should be inserted. If an employee be discharged or resign, the timekeeper should give him a time check, which will be paid upon presentation at the office.

6. Transfer of employee.—Should the employee be transferred to another party or shift the timekeeper will issue a time check, Form 7-813, covering amount due him and enclose the same in an envelope addressed to the next timekeeper or chief of party who will take him up as a new employee, and will forward the time check together with his time book (showing the time he has worked for him) at the end of the month to the project office where his time will be vouchered as one item on a payroll; the man's time being included in the recapitulation on the two time books. The time check should be marked in red ink "Transfer time check." The initials "T. C.," for time check, should be written opposite the name of any employee who may be discharged, transferred, or who may resign. Should the timekeeper make an error in computing the amount of pay for an employee to whom a time check has been issued, and the error be detected at the office by the pay roll clerk, the pay roll clerk should make the necessary correction on the time check and at once notify the timekeeper, so that he may correct his book. The time should be taken on each party at least twice a day, and oftener if possible. In order to save time at the end of the month, and to prevent unnecessary delays in sending in time books promptly on the last day of the month, the space "total to
....." should be utilized to insert computations to some date that may prove most convenient to the timekeeper. The time-

keeper should show all deductions for meal tickets, orders on mercantile stores, rent and hospital in the respective columns provided. After the time has been extended and all deductions inserted, the timekeeper should add the different columns, carrying the amounts on each page forward. The last page will then show the total amount earned, the total deductions for meal tickets, orders on mercantile stores, rent, and hospital, and the balance due the employees.

7. Recapitulation.—The timekeeper should then use a few pages of the general classification sheet to compile the charges against account numbers inserting the account numbers at the top of each column and putting under each heading the amount of expense incurred. The sum of the charges by account numbers must equal the total amount earned, as shown by the column bearing the title "Total Earned." On a blank page in the back of the time book, this summary should be inserted by account numbers. The time of employees who have received time checks will be included in the recapitulation in precisely the same manner as the time of those who have not been paid. When the time book has been found correct, it should be sent to the office promptly on the last day of the month, that there may be no delay in paying off the men. This time book must be taken out to the works. The use of a smaller time book from which daily transfers are to be made to a larger one can not be permitted.

8. Certification by superior.—If correct, the engineer, superintendent, or foreman in charge of the party in which time is being kept must initial each page of the time book before it is sent to the office for transfer to the pay rolls. Time of contractors' employees should be collected on separate sheets of the time book, using occupation instead of names, and reporting in one item the number of employees of same occupation engaged upon one class of work.

9. Animals.—The time of all work animals should be reported on this time book, similarly to that of employees, observing the following rules: (1) Time of employees and of animals and equipment should be reported as one item, with rate. (2) Time of animals and equipment hired separately from driver should be reported separately, using name of owner and rate. (3) Time of animals owned by the Government should be reported as Government animals, and their time charged to account numbers, but the summary of these charges must be kept separate from the labor

liability summary. The method of obtaining the horse day cost of forage is explained in instructions regarding CORRALS.

TOWN SITES.

Appraisal and sale of lots, par. 10.

Data to accompany plats, par. 9.

Location, par. 4.

Prior filings, par. 6.

Procedure, par. 1.

Reappraisal of unsold lots, par. 11.

Size, par. 3.

Survey and sale, par. 7.

Townsite plat, par. 8.

Water to be supplied under contract, par. 12.

Withdrawals, authority for, par. 2.

Withdrawals, recommendation for, par. 5.

1. **Procedure.**—For full instructions on the subject of procedure, withdrawals, appraisal, reappraisal, and sale, see General Reclamation Circular approved February 6, 1913, as amended to date.

2. **Withdrawals, authority for.**—Under the provisions of the said Acts of April 16 and June 27, 1906, known as the "Townsite Acts," the Secretary of the Interior is authorized to withdraw, survey and subdivide such townsites as the interests of the public may require; disposition (as if withdrawn for reclamation purposes), being authorized of townsites which have been set apart by the President under the provisions of Sections 2680 and 2681 of the U. S. Revised Statutes situated within or near any reclamation project.

3. **Size.**—The provision in the Act of April 16, 1906, limiting the size of such townsites to 160 acres, was repealed by the Act of June 27, 1906.

4. **Location.**—Project managers should give careful attention to the location of townsites on the projects in their charge and sites should be selected with reference to the feasibility of securing an ample and convenient supply of potable water either from natural sources or from irrigation systems, and, if possible, with reference to securing power for electric lighting and other uses.

5. Withdrawals, recommendation for.—Immediately after determining upon a specific location for the establishment of a town, the engineer should forward recommendation for such withdrawal, giving the land office description of the tract required. If the lands to be utilized as townsites are already withdrawn under the provisions of the Reclamation Act recommendation should be made for a change of the form of withdrawal to a reservation under said acts, when the lands are to be made available for townsite purposes. Recommendations for townsite withdrawals within Indian reservations where reclamation operations are being conducted will be made to the Secretary of the Interior through the Indian Office.

6. Prior filings.—If a desirable townsite is already covered by filings under the land laws, it may be possible to secure such site for village purposes by readjusting farm units with this end in view, or a number of entrymen may be induced to relinquish sufficient portions of their holdings to render the desired site available.

7. Survey and sale.—In order that proper arrangements be made for the survey of the townsites and the subsequent sale of the lots, requests for authority to make subdivision surveys should be forwarded to the Director at least six months before the desired date of sale. (*See also* SURVEYS.)

8. Townsite plat.—About six months prior to the date when it is proposed to hold the first sale of town lots a plat of the townsite showing the entire area subdivided into blocks and lots should be submitted (in quadruplicate) to the office of the Director at Washington, accompanied by three sets of the field notes. The plat and field notes should be prepared in accordance with "Specimen field notes and plats for subdivisions of sections and surveys of farm units and townsites," approved August 9, 1909.

9. Data to accompany plats.—Accompanying the plats and field notes should be, (1) appropriate recommendation as to the lots and blocks to be included in the sale, (2) the names of three persons for appraisers (one of whom may be an employee of the Reclamation Service), (3) the name of a superintendent of sale, (4) the per diem compensation which should be paid to the appraisers in addition to actual and necessary traveling expenses, (5) the maximum number of days during which a per diem allowance will be made to the appraisers, (6) the date prior to which the appraisers must begin the work of appraisal, (7) the date by which

the appraisal must be completed, (8) the date on which the sale is to take place, (9) the maximum number of days the service of an auctioneer will be required, (10) the terms of sale, and (11) terms of sale at date of public sale and subsequently. Deferred payments subject to interest at 6 per cent, are authorized by Act of Congress approved June 11, 1910 (36 Stat., 465), but this privilege should usually be limited to sales made on the date fixed for the sale, and cash in full required for subsequent purchases at the local land office.

10. Appraisal and sale of lots.—Appropriate instructions will be mailed to the appraisers by the Commissioner of the General Land Office, and after approval of the appraisal, instructions will be issued for the sale of the lots by auction to the highest bidder at not less than the appraised value thereof in accordance with the provisions of Circular of February 6, 1913.

11. Reappraisal of unsold lots.—The Act of Congress approved June 11, 1910 (36 Stat., 465), authorizes the reappraisal and sale of unsold lots, and the same Act also authorizes the Secretary of the Interior, in his discretion, to require payment for such town lots in full at the time of the sale or in annual instalments, not exceeding five. The General Land Office circular of instructions provides that where the Secretary of the Interior directs the reappraisal of unsold lots under the said act, the reappraisal will be conducted under the regulations provided for under the original appraisal of lots in townsites created under the laws in said act mentioned. The lots to be reappraised will not, from the date of the order thereof, be subject to disposal until offered at public sale at the reappraised value, which offering will be conducted under the regulations providing for the public sale of lots in such townsites. The lots so offered at public sale will then become subject to private sale at the reappraised price. Whenever the Secretary of the Interior shall order the payment of the purchase price to be made in annual instalments, the same will be done under such regulations as may be issued in each particular instance.

12. Water to be supplied under contract.—Where lands are subdivided into such form and areas as to indicate a use thereof for townsite purposes, water may be furnished for the entire area so subdivided by contract. (*See WATER RIGHTS, PARS. 42-44.*) Applications by individual lot owners for water rights under the Reclamation Act for lands which have been subdivided into town

lots will not be allowed. Water may be supplied to towns from reclamation projects, but delivered to some convenient point to be handled and distributed to the inhabitants by the municipal authorities in accordance with the provisions of the act of April 16, 1906. (Secretary, March 21, 1911, 39 L. D., 591.)

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1. **Chicago office.**—The office at Chicago, Illinois, is in charge of an experienced transportation man, with the title of Transportation Agent.

2. **Transportation agent, duties of.**—One of the duties of the transportation agent is to protect the interests of the Service as regards technical matters in connection with transportation of materials, equipment, and supplies. The responsible officers of the Service should avail themselves of its facilities whenever they can do so. The transportation agent should in so far as practicable conduct all transactions, except those of a purely local character,

with the various railroads and will look after the tracing of shipments when early delivery is desired. He should continue the special concessions and freight contracts now in force and where possible arrange for additional reductions, and make administrative examinations of all accounts covering freight and express transportation on basis of net rates applying to this Service. The Transportation Agent in making purchases and contracts should comply with the requirements as to competition. (*See ADVERTISEMENTS AND BIDS, PAR. 2*).

3. Routing shipments and furnishing bills of lading.—The Chicago office will furnish bills of lading, and will look after the forwarding and proper routing of all merchandise purchased through that office or as may be requested by the project offices. It will also collect claims for loss and damage from the various transportation companies, and secure refunds on contractor's shipments in accordance with freight contracts.

4. Freight rates, tracing, etc.—Freight rates for comparative purposes covering advertisements for purchase of supplies, etc., will be furnished on request. Shipments in transit will be expedited by tracing when necessary. The Chicago office will also keep in touch with rate conditions and, in general, co-operate with and assist the various field offices in every way possible on transportation matters.

5. Project transportation clerks, duties of.—A clerk on each project should be instructed to look after transportation matters, to receive and forward shipments for the Service so as to protect the best interests of the Government and to issue and execute bills of lading in payment of transportation charges in a manner that will be acceptable to the Treasury Department when presented as a supporting document to the bill of the transportation company. The transportation clerk and others having to do with shipments should familiarize themselves with the instructions covering transportation and comply as nearly as possible therewith. The provisions of the Western Classification should be observed, shipments made to conform thereto and, in so far as practicable, in such condition as to provide the lowest class or rate. The contracts with railroad companies and the provisions thereof are often changed so that it is advisable to apply to the transportation office for definite information concerning rates and routing when needed. The trans-

portation office should be advised of all arrangements made with transportation companies that will affect rates or conditions on their project. If, for any reason, these instructions operate against the interests of a project, the matter should be explained to the project engineer who should write the Director stating the facts. Otherwise, it will be assumed they are being followed.

6. **Mail shipments.**—Advantage should be taken of mail service where practicable; the postal regulations limit the weight of single packages forwarded from all offices outside of Washington, D. C., to four (4) pounds, except that packages weighing up to eleven (11) pounds may be forwarded by parcel post. (*See POSTAL LAWS AND REGULATIONS, PAR. 8.*) Explosives and breakable articles cannot be shipped by mail, and liquids require special containers. Penalty labels must not be sent to dealers to be used in shipment of Government property. Important articles should be registered, careful record being preserved of registry numbers and weights, for use in tracing in case of loss. The regular registry fee must be paid at all offices except Washington, D. C.

7. **Express shipments.**—The Service is required in most cases to pay the regular commercial rate on express shipments so that freight service should be used whenever time and other conditions will permit. The following classes of shipments should, as a rule, be forwarded by express:

- (a) Instruments and articles of high relative value where safety and care in handling are important factors.
- (b) Repair parts and other shipments where haste is necessary.
- (c) Small shipments where express charges do not greatly exceed the freight charges.

In general, bills of lading should be used for express shipments and the accounts paid only after administrative examination, as for shipments by freight. Cash payments should not be made when bills of lading can possibly be used. Where cash payment is found necessary the express company's receipt should be obtained and forwarded with the voucher for repayment.

8. **Valuation on express shipments.**—In preparing bills of lading for express shipments they should be endorsed "Value not stated" and, if forwarding agent requests this information it should not be furnished and his attention called to the endorsement; this

will obviate all charges for excess valuation and at the same time protect the best interests of the Service in case of loss.

9. Express charges, how determined.—Express charges are based on a graduated scale for shipments under fifty pounds, which are considerably in excess of charges on the actual weight at the established rate per hundred weight.

10. Express requirement as to weights of packages.—To aggregate the weight of two or more packages in a single shipment and figure the charge on the combined weight the rules of the express companies make it necessary to recognize a minimum weight of twenty pounds for each separate package or base the charge on the graduated scale and actual weight for each package not so considered, so that it is important in preparing express shipments of twenty pounds or more that each package weigh the required minimum.

11. Freight, routing of.—On account of the freight contracts with the various railroads bills of lading for all shipments from points east of the Missouri River should be furnished by the transportation office, if possible. This can be done by incorporating in orders, "on bill of lading to be furnished by the transportation agent, 777 Federal Building, Chicago, Ill.," sending a carbon copy of such order to the transportation agent. In cases of emergency purchase, where shipments are ordered by telegraph and allowed to move on commercial bill of lading, this will not be feasible.

12. What should be shipped by freight.—Articles weighing over four pounds should be shipped by freight if there is no necessity for quick delivery or special care in handling, except where minimum freight charge equals or exceeds parcel post or express rates. (*See paragraphs 6 and 7(c).*) Persons in charge of the preparation of articles for shipment should exercise care in selecting containers and in assorting and placing therein the things to be shipped. Carriers classify property transported by them, for the purpose of assessing transportation charges, principally on the following bases: (a) ease of handling; that is, whether loose, in bulk, or compactly assembled; (b) liability of damage in handling, referring to the manner in which articles are encased or packed, as—boxed or barrelled, wrapped, roped, wired, strapped or nested; and (c) the bulk of space occupied in cars or freight houses.

13. Combining freight shipments of different classes.—Articles taking different classifications should not be combined in one

package, as the rate assessed for the entire package will be that of the article taking the highest classification.

14. Point of delivery.—All purchases of material and supplies should in general be made free on board (f. o. b.) cars at some specified shipping point; and in territory where the Service has favorable contracts with only certain railroads, the specifications should read, "f. o. b. cars on tracks of" these special railroads. Some articles, however, such as electric lamps, sapolio, tobacco, etc., can be bought f. o. b. point of delivery at the same price as f. o. b. point of shipment and care should be observed in such instances in giving shipping directions to observe contract roads in routing in order that refund may be obtained on expense bills as described in paragraph 50.

15. Partial prepayment of charges, securing delivery after.—If goods bought f. o. b. cars at destination are received with charges not prepaid or only partially prepaid by the shipper, the engineer may in exchange for the original receipted railroad freight or expense bill of the delivering agent, showing the amount prepaid, if any, and the amount still due at destination, issue a bill of lading to secure immediate delivery of the shipment, being sure to first endorse on the bill of lading plainly and in ink the amount prepaid by shipper so that it can be deducted from the bill of the transportation company in final settlement. If the agent declines to surrender the original receipted freight bill, which is necessary to secure credit from the shipper for the amount of unpaid freight charges, issue a temporary receipt and take up with the transportation office. See paragraph 40 for method of issuing bill of lading in the absence of regularly issued bill of lading.

Where only a portion of the freight charges are to be paid by shipper, as for example a shipment for Denver bought f. o. b. Chicago and shipped from Pittsburg, delivery may be obtained in the same manner, endorsing any amount prepaid by shipper on the bill of lading and referring to transportation office, for correct amount to deduct on voucher to protect terms of purchase. (*See par. 40.*)

16. Ownership of property in transit.—All purchases are Service property at the point of free delivery, unless the contract or purchase order specifically states otherwise, and must be paid for whether delivered to the project or not. If goods are lost en route

the transportation company is responsible and claim should be made for the amount thereof.

17. Carloads and less than carloads.—Shipments in excess of one or more but less than two or more full carloads should be shipped to provide for carload rate applying on the entire lot whenever authorized by Rule VIII of Western Classification covering "shipments in excess of one or more full carloads," which will also apply on shipments of machinery weighing not less than 24,000 pounds. In such cases the shipper should be specifically instructed to make at least one full carload and the part carload in one day and on one bill of lading in accordance with the Rule. Rule VIII of the Western Classification referred to above is as follows:

WESTERN CLASSIFICATION NO. 50, RULE NO. VIII,
(Effective May 1, 1911.)

"When the minimum carload weight or more of one article is shipped in one day by one consignor to one consignee, covered by one bill of lading, the established rate for a carload shall apply on the entire lot, although it may be less than two or more full carload lots. The first car or cars must be loaded to their full capacity, and are subject to established rules for minimum weights, the actual weight of the balance, provided it is loaded in a box car, to be charged for at the carload rate, reference being made on the waybill for the balance of the lot to the waybill for the full carload or lots. This is intended to apply on all articles that are classified in both less than carloads, and in carloads in the numbered and lettered classes, except on carload freight taking minimum weights of less than 30,000 lbs., carload freight subject to Rule 6-B and shipments of Agricultural Implements (including Hand Implements), Vehicles, Parts of Vehicles, Live Stock, Furniture, Lumber, Articles taking Lumber Rates, Sash, Doors, Blinds, Scrap Iron and junk, and all shipments any part of which is loaded in refrigerator or tank cars; in such cases excess lots will be charged for at less than carload rate."

18. Describing contents of less-than-carload shipments.—In less-than-carload shipments the packages should be itemized and described by containers and contents, using commercial terms as far as possible; and the weights should be extended for each item to enable adjusting freight charges, bearing in mind that the method

of packing (as knocked down, in boxes, crated, nested, etc.) affects the classification as well as does the commodity itself.

19. **Live stock.**—Nearly all railroads provide for the shipment of live stock on the execution of a live stock contract. Such a contract is not necessary when shipment is made on Service bill of lading where the clause "the articles shipped are at owner's risk where the railroad tariff provides lower rates on that account and at company's risk where the tariff makes no such provision," is sufficient authority to enable settlement of the bill for charges on the basis of the tariff rate. An attendant or attendants, accompanying live stock, where they would be entitled to free transportation under a live stock contract as mentioned above, are also entitled to free transportation when the stock is shipped on a Government bill of lading. Should the representative of a transportation company insist, however, a live stock contract may be executed and attached to and made a part of the Government bill of lading, a notation to this effect being made on the bill of lading.

20. **Tracing shipments in transit.**—Tracing shipments in transit should be resorted to in emergency cases only, on account of the expense involved in telegrams and correspondence, as well as to insure efficient service from the carriers when tracing is actually important. Tracing a shipment cannot accelerate its movement except in case of blockade or accident, which is unusual. The movement of freight in transit, both carload and less than carload, is on regular schedules which the successful operation of the line necessitates be adhered to. On carload shipments tracing will sometimes result in reducing "dead time" at junction and division points or where repairs are found necessary to equipment while in transit, all of which justifies necessary tracing, but on less than carload shipments requests should be confined to the actual needs of the project or where shipments are found to be overdue at destination.

21. **Commercial bills of lading and shipping receipts.**—A uniform bill of lading provides a receipt for and a contract to transport a shipment between two given points at a stipulated rate. A shipping receipt is the receipt issued by the forwarding agent of a transportation company to the shipper or consignor. It is signed by the agent of the transportation company and may be executed on a special printed form of shipping directions furnished by the shipper or the regular form of the transportation company. The shipping receipt is a negotiable instrument and, to all intents and

purposes, a bill of lading, or it can be exchanged for a formal bill of lading. If either a bill of lading or a shipping receipt is regularly receipted by the forwarding agent or authorized official of the transportation company receiving the shipment, it can be properly called a commercial bill of lading. If, however, it does not carry the signature of the forwarding agent or proper official, it is of no value except as a memorandum.

22. Government bills of lading (Form 7-730).—A Government bill of lading covers a shipment from the time it is received by a transportation company, to be forwarded, until it is delivered to the consignee. Only one bill of lading should be issued for one shipment, even though the shipment may pass over two or more roads. When issued the bill of lading, properly executed by the agent of the transportation company, should be immediately mailed by the consignor to the consignee and it should not pass into the possession of the transportation company until the shipment is received in a satisfactory condition by the consignee and the consignee's certificate of delivery duly executed.

23. Bills of lading, importance of using.—Because of the statutory advantage of transportation of public property over land-grant lines; of agreements of non-land-grant roads to equalize charges; and of concessions by contracts with the Reclamation Service, all railroad bills for freight, the expense of which falls on the Reclamation Service, should be examined and, if necessary, corrected before payment is made, so that the use of Government bills of lading is desirable. Should a shipment of public property passing over a land-grant or bond-aided road be made, through error or ignorance, on a commercial bill of lading or shipping receipt, and freight charges be prepaid, or paid, in full or in part by cash, the United States will repay only the net charges or the commercial charges less deductions on account of land grant. The difference between the net cash charges and the commercial charges paid will have to be borne by the party making such payment, whose only recourse will be to make claim on the transportation company for return of the overpayment.

24. Disposition of spoiled or canceled bills of lading.—All bills of lading spoiled or voided should be sent to the transportation office to be placed in canceled bill of lading file and appropriate record made on office memorandum.

25. How to prepare.—A bill of lading should be filled in on a

typewriter as far as practicable or, if this is not feasible, it should be filled in by means of an indelible pencil or a manifold pen. By the use of carbons a duplicate and a triplicate of the entries should be executed on form 7-730a and 7-730b, one as a shipping order to be used by the railroad agent in way-billing and the other for the records of the issuing office, but these forms should never be substituted for an original bill of lading.

26. Transportation company must be protected on all legitimate charges.—Unpaid transportation charges and charges incidental thereto, such as car service, switching, storage, transfer and cooperage in transit, are a lien against the freight and must be paid by the consignee before delivery. This applies equally to shipments moving on Government bills of lading, and by accepting a shipment, consignee assumes to protect the delivering agent on all legitimate charges. If shippers allow such charges to follow, even though not in accordance with terms of purchase, the transportation companies must be paid on the bill of lading and redress secured from the shipper for any loss to the Service.

27. Bills of lading, sent to vendors.—In all cases where bills of lading are sent to vendors, project offices should fill the same out as completely as possible in accordance with the terms of purchase and on return by the vendors it should be carefully checked with office copies to see that no change has been made in shipping point, routing or other conditions that might result in additional transportation charges. Such information as is not available at the time of first writing the bill of lading should be inserted in the office copy when it becomes known.

28. Bills of lading, when to issue.—Government bills of lading should be issued, if possible, for every shipment on which freight or express charges are to be paid by the United States. They should never be used for shipments of goods that are bought free on board cars at destination or on which charges are not to be paid by the United States, except for insufficient prepayment, etc., as provided in paragraphs 15 and 33.

29. Special service.—Special service should, when possible, be endorsed on the bill of lading covering the original shipment and, where a separate bill of lading is necessary it should contain complete reference to the former bill of lading. (*See also par. 47.*)

30. Bill of lading, accomplished, what should appear on.—

- (a) The correct project charge (*see also par. 42*).
- (b) Date and place of shipment, consignor and transportation company via which forwarded.
- (c) Points from and to which charges are to be paid on the bill of lading.
- (d) Complete routing where more than one transportation company is involved.
- (e) Marks which should agree with those shown on the various packages.
- (f) Number and kind of packages or containers, and accurate description of contents, using commercial terms as far as possible, and the separate weight of each of the different articles or of the different kind of containers used (*see also pars. 12, 13 and 18*).
- (g) On carload shipments the car initials and number should be endorsed on the bill of lading and, when available, the delivering agent should be requested to show on the bill of lading the gross, tare and net weight of the carload and where weighed. This information is important in determining correct minimum weights, authorized allowances for dunnage, etc. (*see also par. 31*).
- (h) Receipt of forwarding agent of transportation company, which should be the same company as shown in the heading of bill of lading.
- (i) Consignor's certificate, showing date, point from which shipment is made, which should be the same as point from which charges are to be paid in heading of bill of lading, shipping weight and the signature of consignor.
- (j) Certificate of delivery showing date, point at which actual delivery was effected, which should be the same point to which freight charges are to be paid as shown in heading of bill of lading, actual weight delivered, which should, except in case of loss, be the same as the total itemized weight shown in the body of the bill of lading, due allowance to be made, of course, for natural shrinkage, etc., and receipt of the consignee (*see also par. 36*).
- (k) Complete record of loss or damage with weight and, in case of damage, the disposition made of such article, invoice cost and any other information that will explain and assist in prompt adjustment of this item with the transportation companies (*see also pars. 43, 44, 45 and 46*).

(1) Record of any special service that is to be paid on the bill of lading. This includes any expense incidental to transportation that may be incurred and which is payable to the transportation company (*see also pars. 26, 29 and 47*).

31. Car numbers and initials to be noted on bills of lading.—On carload shipments the car number and initial should be noted on both the original and office copy of bill of lading, and on shipments requiring closed cars for protection against loss a complete record of seals on the car as received should also be made on office copy for future reference.

32. Bills of lading to be sent to consignee.—All bills of lading should be sent to consignee promptly on date of shipment, as failure to do so may result in delay of delivery.

33. Freight not chargeable to the Service.—When necessary to accomplish a bill of lading for freight not chargeable to the Service, as on shipments insufficiently prepaid, the original receipted freight bill should invariably be secured from the railroad agent. The amount prepaid should be endorsed on any bill of lading issued under such circumstances. (*See also par. 15.*)

34. Accomplishing bills of lading.—Upon notification by the railroad agent of arrival of the property, the consignee should take the bill of lading (originally received by mail) to the station or siding and carefully check the packages and contents in so far as he is able to do so. If the property is as represented on the bill of lading and in good condition, he should complete the certificate of delivery and surrender the bill of lading, thereby accepting delivery of the shipment. If the property is not as represented a notation should be made on the bill of lading as to shortage or bad order, giving extent and value when possible. In accomplishing a bill of lading consignee should bear in mind that it represents the basis on which payment of charges will be made by the Treasury Department and that discrepancies or errors will result in delay in settlement and a possible disallowance of charges represented thereby.

35. No charges to be paid by consignee.—The consignee should pay no freight or express charges. The accomplished bill of lading serves the delivering agent as a voucher for all charges and will be handled by him as such, which charges will be paid through the Treasury Department on presentation of an account from the last carrier, accompanied by the bill of lading.

36. Essentials to be noted in consignee's certificate.—Con-

signee's certificate of delivery should be executed as at the point at which shipment is actually delivered. The weight entered therein should be the actual weight received regardless of weights used by the shippers or by the transportation companies. Any loss, damage, or special service, i. e., demurrage, switching charges, etc., should be shown in accordance with the form provided and the signature in each case should be in full and in ink. Before surrender to agent it should be checked and any discrepancies explained by notation or correction on the bills of lading, and properly initialed.

37. Errors to be guarded against.—Aside from delays caused by their incomplete execution, the greatest delay in settling bills of lading is caused by discrepancies in destination, the contract showing one destination and the certificate of delivery another, and by discrepancies in weights as between the body of the bill of lading and the two certificates.

38. When notations should be made on bills of lading.—It is necessary that all differences be corrected or explained before a bill of lading will be accepted by the Treasury Department and such corrections can be made only by the receiving clerk without involving correspondence. The receiving clerk is in position to check differences and make necessary corrections or explanations without delay or inconvenience and will be held responsible for the correctness and completeness of all bills of lading accomplished by him.

39. Certificate in lieu of lost bill of lading.—The Treasury regulations provide that "only one bill of lading will be issued for a single shipment," and "in no case will a second bill of lading be issued after the transportation has been performed." It is further provided that in case of the loss of a bill of lading a certificate (Form 7-731) shall be given in lieu thereof. The loss of a bill of lading may occur under two circumstances:

(a) After the carrier's agent at the originating point has receipted for shipment on a bill of lading, but before receipt of the shipment at its destination.

(b) After the receipt of shipment at destination and the delivery of an accomplished bill of lading to the agent of the transportation company.

In either case it will be proper to issue a certificate in lieu of lost bill of lading (Form 7-731) which shall be given the same number as that of the bill of lading for which it is issued, in accordance with the following rules:

(a) When a bill of lading has been lost before being accomplished and delivered to the agent of the transportation company a temporary receipt (Form 7-735), to be later taken up, may be given to the transportation company's agent in order to secure delivery of the shipment. A letter should then be written to the consignor (a copy being sent to the transportation office), requesting the return of bill of lading, and if it cannot be found a statement to that effect, together with complete data as to date, weights, description and routing of the shipment should be furnished. Upon receipt of this information in lieu of bill of lading a certificate on Form 7-731 should be prepared and sent to the consignor for certification and upon its return duly certified it should be delivered to the agent of the transportation company in exchange for the temporary receipt.

(b). If a bill of lading has been accomplished and delivered to the transportation company and is by it claimed to be lost, a certificate may be issued by the transportation office only. In such a case that office will secure a copy of the bill of lading as executed, also a statement from the consignee as to conditions (loss or damage) of shipment at destination and statement from consignee, consignor and the transportation company that the lost bill of lading is not in their possession. A certificate on Form 7-731 will then be prepared and, after proper certification by consignor and consignee, will be delivered by the transportation office to the auditor of the delivering transportation company. Should a bill of lading become misplaced or lost before being executed to the extent outlined herein, the facts will be reported to the transportation office for record but no certificate in lieu of lost bill of lading should be issued.

40. Absence of bill of lading.—When shipments arrive at destination, no bill of lading having been issued, a certificate in lieu of a lost bill of lading manifestly cannot be issued, neither can a true bill of lading be issued, but a bill of lading form can be used to describe the shipment, giving all the essential data such as points of origin and destination, routing, description and weight of the shipment. The certificate of consignee should be filled out and signed by the person receiving the shipment. The consignor's certificate and the body of the bill of lading should be completely filled out, but neither should be signed. The following certificate should be either stamped or written across the face of the form:

"This document is issued at destination in the absence

of a bill of lading, to secure the delivery of freight described and to serve as a voucher to support the transportation company's claim for carriage charges."

Forms should not be used in this manner on insufficient information; confer with the delivering agent, if necessary, and be sure the document covers correctly the actual service rendered. When a shipment arrives at destination in advance of the bill of lading covering, a temporary receipt (Form 7-558) should be issued to secure immediate delivery and prompt action taken to locate the outstanding bill of lading. When bill of lading is finally executed and surrendered to delivering agent, the temporary receipt must be taken up and destroyed.

41. Deductions from purchase invoices account errors in shipment.—If in any case the terms of purchase have not been complied with by shippers the matter should be taken up with the transportation office, to ascertain the correct amount to deduct in settlement with shippers, indicating on voucher in payment for the goods "deduction account of freight charges paid by Government bill of lading, No. —."

42. Notation of project charges.—Project charges as shown in space provided on bills of lading should be uniform and confined strictly to the project chargeable. The railroads in making claims against the Service, include in a single claim all bills of lading showing like project charges. If project charges on bills of lading chargeable to a single project bear notations slightly different, it results in the railroad preparing a number of separate claims dependant upon the variety of the titles used.

43. Short and bad order shipments on Government bills of lading.—In every case of loss noted on a bill of lading the delivering agent should be notified and given opportunity to investigate, so that when the bill of lading comes up for settlement the transportation company cannot claim that it has no record of the loss; such investigation by the agent should be made at the actual time of delivery. Except in cases of "concealed loss or damage," unless an accomplished bill of lading bears notation to the contrary it is assumed that the shipment has been delivered in the same condition as when received, and the Service has no redress thereafter for any damage that may have occurred in transit. All shipments should therefore be inspected and checked so far as possible

before the receipt on the bill of lading is signed by the consignee. Any actual shortage or damage to a shipment received on a Government bill of lading should be noted on the instrument in such manner as to enable adjustment to be made with the transportation company; the amount of damage in money value should be given. In case of loss of weight or of packages or of the contents of packages the weight lost and the number of packages or articles missing should be entered on the bill of lading. Should an entire shipment check short or should it be found damaged to such an extent as to be worthless, it should be refused and the bill of lading sent to the transportation agent with a letter of explanation to be used as a basis for claim.

44. Loss or damage clearly not chargeable to transportation company.—Notation of loss or damage should not be made on bills of lading when it is clear that such loss or damage is not chargeable to the company, where there has been no monetary loss, or where the damage is of no appreciable consequence. On shipments of brick, cement, sewer pipe, tile and material of like nature a reasonable allowance should be made for natural loss and breakage in transit except where shipments have been transferred or show evidence of having been in a wreck. Apparent shortages should be carefully rechecked in all cases, the actual shortage positively established and a complete record kept of all the facts.

45. Disposition of damaged articles should be shown.—Where notations of damage are made to cover invoice value, disposition of the damaged article should be noted also. If not left in possession of the transportation company it should be stated whether any allowance should be made for salvage, and what amount.

46. Concealed loss or damage.—In some cases shipments received are apparently in good condition but losses or shortages are discovered on opening the packages; or it may be that the damage or breakage cannot be discovered until the crating, boxing or other covering is removed from the articles. This is commonly termed "concealed loss or damage" and carriers are *prima facie* liable therefor. Such loss or damage should, however, be supported by affidavit of the shipper that the articles were shipped in good order and the affidavit of the consignee stating the exact loss or damage and the invoice value. As many shipments are hauled by wagon a considerable distance before unpacking the packages or cases should

be carefully examined and investigation made as to the probability of the loss or damage having actually occurred while in possession of the carrier. Every fact in connection therewith should be made a matter of record and a letter written the delivering agent setting forth the loss in detail, giving the bill of lading number, and a copy of the letter sent to the transportation agent.

47. Demurrage and switching charges.—When demurrage, car service or storage, as it is legally designated, is necessary on account of the inability of the engineer to unload and release a car, the bill of lading should be held, if possible, until the freight is unloaded and the car released. The railroad agent has a right to demand the surrender of the bill of lading as soon as the car is turned over to the consignee and, should he do so, it should be so delivered, his attention being called to the advisability of his retaining the bill of lading until the car is released in order that a proper notation as to the demurrage may be entered thereon.

48. Notations on bills of lading for special service.—If switching or other service is performed in addition to actual transportation of the property, such facts should, if possible, be indicated on the bill of lading covering the freight charges, setting forth the additional charges therefor. Where it is impossible to have demurrage, switching, or other special service noted on the bill of lading covering the freight charges and a second bill of lading is accomplished therefor it should be endorsed "for special service only, freight charges from to..... paid by bill of lading.....," and signed by the parties executing the special service bill of lading. If a special service bill of lading is issued for a shipment purchased f. o. b. cars at destination or after car has arrived at unloading point the signed notation should read, "for special service only, incurred by U. S. Reclamation Service; shipment purchased on cars at, no other bill of lading issued." Absence of this information on such bills of lading will necessitate correspondence. When the Service pays for demurrage or storage it is entitled to remuneration for any damage or loss that may occur before delivery of the property. All notations of loss or special service should be properly signed as provided by the bill of lading.

49. Shipments to points where there are no freight agents.—Shipments must not be destined to a non-agency station unless charges are prepaid. The railroads will upon request issue instruc-

tions to local trainmen and agents to deliver shipments at prepaid stations and allow surrender of the bills of lading to the nearest railroad agent. This arrangement can be made by the engineer if convenient, notifying the transportation agent or will be made by the transportation agent on request, and is the only way actual prepayment of charges on such a shipment can be avoided. However, such local arrangement does not obviate the difficulty when a shipment is ordered from some point on a connecting line or even a remote point on the same system. If a shipment is tendered for a non-agency station without prepayment the railroad will bill it to the next agency point beyond and notify consignee by mail; therefore, when ordering shipments for delivery at a non-agency station, the bill of lading and shipping order should show, in space for destination, the name of the first agency station beyond, and immediately following such destination, in parentheses, "For..... Station," giving name of prepaid station. This will cover transportation to the division on which destination is located, after which the local arrangement will insure the required delivery.

50. **Expense bills.**—For each shipment of freight used, or to be used, on work of the Reclamation Service, where transportation charges are not covered by Government bill of lading, a copy of the expense bill should be sent to the Transportation Office at Chicago, to be used in securing any refund due from the transportation companies under freight agreement. Copies of expense bill should be completely and legibly made out as to waybill reference, date, originating point, destination, etc. Most reclamation contracts provide that contractors shall furnish to the engineer copies of the expense bills for machinery, materials and supplies shipped to or from the project in connection with the work under the contract. The project engineer should see that expense bills are furnished on all shipments at reasonable intervals. If contractors are not required to furnish such copies, the engineers should secure from each contractor signed authorizations for the railroad agents at the delivery points to furnish the copies of all expense bills for freight shipped to or from the project by or for the contractors or sub-contractors and periodically each month forward such copies to the transportation agent. The engineer should present the contractor's authorization to the railroad agent and request him to furnish copies of the required expense bills on the railroad form, agreeing to pay ten cents each therefor upon vouchers properly prepared.

The payment for copies of expense bills should be made for expense bills covering contractors' freight only. The Service is entitled to an expense bill without charge, giving information as to each shipment received, whether freight charges have been prepaid by shippers or charged to the Government upon surrender of an accomplished bill of lading. Vouchers for copies of expense bills should be made out as follows:

"For.....copies of railroad expense bills for freight paid by contractors on reclamation work secured in order to enable the Reclamation Service to obtain refund to which it is entitled under its contract with the several railroads at ten cents each.....\$....."

The certification rubber stamp reading, "I certify that this material was used in U. S. Reclamation work and could not be purchased in the local market, contract No., R/P No.," should be used on copies of expense bills for freight consigned to contractors, should show contract or R/P (request to purchase) number and be signed by the engineer. These copies of expense bills are for the purpose of making claims against the transportation companies in accordance with terms of the Service freight contracts and it is important that they be secured at stated intervals and to cover given periods only, as there is no means of checking duplicate copies. Where it is impossible to procure copies of expense bills on material forwarded from a project, engineers should secure a copy of the shipping instructions and have billing reference endorsed thereon by the forwarding agent. With this information the transportation office can arrange for any refund due the Service. The original freight or expense bill is required where freight is prepaid by the shipper and charged to the Government, together with a statement as to the necessity for prepaying the freight, and a statement of the obligation of the Government to reimburse the shipper.

51. Claims against transportation companies for refunds.—The copies of expense bills and shipping instructions for contractor's materials, supplies and equipment should be sent to the transportation office accompanied by a statement thereof on Form 7-737 as secured, where they will be examined and the amount of refund, if any, determined. The claims will then be presented to the carriers on collection vouchers, Forms 7-462 and 7-463, and

credit vouchers forwarded to the project offices by the Director as payments are made. Copies of expense bills covering shipments bought free on board cars at destination and freight prepaid by shippers should be sent to the transportation office in order that any refund due under freight contract may be taken advantage of.

52. Administrative examination of transportation claims.—

Accomplished bills of lading for freight and express shipments are collected in the general auditing offices of the various carriers and assembled into bills against the Service by projects. These accounts are first given a preliminary examination in the Director's office to ascertain if they are proper charges against the Service, and whether all information necessary for a thorough administrative examination has been furnished by the project offices. Bills of lading or certificates in lieu thereof furnish the evidence on which payments are made for freight charges and should therefore be complete. If the preliminary examination shows them to be incomplete, further correspondence with project offices becomes necessary. Much correspondence and delay will be avoided by full notations by project offices on bills of lading regarding loss or damage to property, additional charges, such as demurrage, switching, etc., and the proper distribution of the charges arising from the transportation. After the preliminary examination, an administrative examination is made covering classifications, rates, and land-grant and special contract deductions. Any discrepancies are called to the attention of the carriers involved and corrected bills obtained. An administrative examination sheet is attached to each bill of lading, indicating the correct charges found due as result of such examination. The accounts are then sent to the Auditor for the Interior Department for direct settlement. Upon receipt of a copy of the Auditor's certificate of settlement, debit notices indicating the proportion chargeable to the several projects are forwarded for entry on the project books.

53. Forms relating to transportation.—Freight and express forms are as follows: Forms 7-730, 7-730a and 7-730b are used for bills of lading, shipping order and office record for shipments of public property by railroad freight or express. Form 7-731, Certificate in lieu of lost bill of lading, is used as described in paragraph 39. Form 7-735 Temporary receipt for freight shipment. Form 7-762 is used as a local bill of lading for shipping by wagon or stage. Form 7-739 is a form letter used by the transpor-

tation agent in acknowledging the receipt of railroad freight bills. Forms 7-740 and 7-741 are used in connection with the administrative examination of bills of lading and are attached thereto before the transmission thereof by the Director to the Treasury Department for final settlement and payment. Form 7-732 is used in transmitting bills of lading to merchants and others to cover shipments of supplies purchased from them. Form 7-733 is a mailing card used in requesting merchants to return bills of lading overdue. Form 7-743 is a register for recording contractor's expense bills, on which the Service is entitled to refunds. Form 7-742 is a register for recording expense bills for freight and express on Government property and is used as a liability record showing the details of the project freight liability. Forms 7-434, 7-434a and 7-434b are used for listing freight and express bills of lading for settlement and final payment.

54. **Parcel post.**—Small parcels may be shipped by parcel post under the regulations therefor. (See POSTAL LAWS AND REGULATIONS, PAR. 8.)

TRANSPORTATION, PASSENGER.

Claims for passenger transportation, par. 8.

Free transportation, par. 12.

Instructions for use of transportation requests, par. 7.

Issuance of transportation requests, par. 2.

Laborers, transportation of, par. 11.

Loss of transportation requests, par. 4.

Mileage and scrip books, par. 9.

Refunds, par. 10.

Securing, par. 1.

Spoiled transportation requests, par. 5.

Transfer of transportation request books, par. 6.

Unofficial use of transportation requests, par. 3.

1. **Securing.**—Transportation for employees traveling on official duty may be procured by the use of Government transportation, payment of cash fares, or use of passes, the latter being limited by law to use on intrastate trips only. Tickets should be secured by use of transportation requests where possible. If an agent

refuses to accept such request a ticket may be paid for in cash and report made to the Director. Railroad conductors are not usually allowed to accept transportation requests. Pullman accommodations may be obtained at the offices of the company or from conductors on trains.

2. Issuance of transportation requests.—Transportation requests are furnished in books of ten and twenty-five. Requisitions for transportation requests should be limited to 100 requests and should state the number of each size book desired. Frequent requisitions for a small number of requests are preferred to those for a quantity intended to last for a long period of time.

3. Unofficial use of transportation requests.—The use of transportation requests for procuring transportation for persons not employed by the Reclamation Service, or by employees for making personal trips with the expectation of making reimbursement to the Reclamation Fund, or in connection with duties as a witness where the expenses are properly payable by the Department of Justice is prohibited. The Reclamation Service is liable for payment for all transportation furnished on requests issued, whether the person using same is entitled to do so or not. It is therefore essential that care be exercised in handling requests, and supplies thereof should be kept under lock and key, preferably in the office safe or vault.

4. Loss of transportation requests.—If a transportation request, or book containing such requests be lost the loss should be immediately reported to the project manager, giving the numbers of the requests. The project manager will prepare a report of the matter for the local and nearby railroad agents, requesting that the request be taken up in case of presentation, and a copy of such report should be sent to the Director. If the requests are later located the railroad agents notified of their loss should be notified and requested to honor them when presented.

5. Spoiled transportation requests.—All transportation requests that are spoiled in issuing should be marked "Canceled" and forwarded to the Director's office for filing.

6. Transfer of transportation request books.—If the supply of transportation requests becomes exhausted and this fact is not noted in time to secure a supply from the Director a book may be secured from the nearest office. The office furnishing the book should immediately notify the Director of the transfer, giving the

traveler's name, the number of the book, and the number of requests transferred.

7. Instructions for use of transportation requests.—A transportation request consists of three parts, the stub, which remains a part of the book, the request proper, which is presented to the railroad company's agent, and the memorandum copy. The traveler should at the time of issue note the following information in the space provided for same on the request and memorandum copy.

(a) Name of railroad company.

(b) Name of traveler, and if more than one person, the number of travelers and name of each, the latter being indicated on the reverse side of both the request and memorandum copy.

(c) Initial and terminal points which the ticket or tickets cover.

(d) The initials of the second and subsequent railroad companies when there is more than one carrier.

(e) Place, date, signature and designation of the person signing, and the cost of the ticket or tickets furnished, the price being secured from the selling agent.

(f) The name of the project chargeable with the cost of the ticket or tickets furnished.

(g) Requests issued for accommodations on sleeping or parlor cars should have indicated, in space provided for same, "upper" or "lower," "standard" or "tourist" berth or seat as the case may be.

(h) Upon the issue of a transportation request the traveler should detach the memorandum copy and immediately forward it to the office of the project chargeable with the cost of the ticket secured thereon. The record of the use of the request which he will need when preparing his traveling expense account should be taken from the stubs and the memorandum copy should not be held for this purpose. Upon receipt of the memorandum copy at the project office it should be immediately entered in the "Transportation Request Liability Record" Form 7-744, and forwarded to the Director.

8. Claims for passenger transportation.—Railroad companies prepare claims for passenger transportation in triplicate, using forms (No. 7-438) furnished by the Reclamation Service. They are grouped by projects, the name of the project chargeable with the cost of the ticket furnished being secured from the face of the request. All transportation requests which do not indicate the name of the project on their face are assembled and billed as one claim.

Such claims usually affect a number of projects and cause much avoidable extra work.

9. **Mileage and scrip books.**—Mileage and scrip books should be used when advantageous, and when it is known that the mileage can be used in its entirety. Mileage and scrip books should be procured by the issuance of transportation requests. The memorandum copy should bear a note on the reverse side showing the form number and the individual number of the mileage or scrip book received. The name of the project chargeable should appear on the face of the request and memorandum copy and the cost of the book should be noted on the face of the memorandum copy. When each book is used up, a report should be made to the Director, through the supervising engineer, giving the name of the traveler using the same, noting each separate trip made, the amount of mileage used therefor, and the project chargeable therewith. These reports should be approved by the project and supervising engineers before transmission to the Director. Upon receiving claim from the railroad company for the value of the transportation request honored by the furnishing of mileage or scrip books, the special fiscal agent in the Director's office will prepare a record card for each mileage or scrip book purchased, showing the number of the book, the project chargeable, and the transportation request used to secure it. Upon the receipt of the report from the project office showing the use of the mileage purchased, a reference should be made on the record card and the card filed in a "dead" file for future reference.

10. **Refunds.**—All refunds due the Reclamation Service on account of unused passenger tickets, or portions thereof, mileage which may be pulled through error and punched, and scrip books shall be procured through the Director. Letters of transmittal shall refer to the number of the transportation request with which the ticket, mileage or scrip book was obtained and the project originally charged with the cost of same. In connection with refunds on scrip books, the person who procured the scrip book should sign the refund request blank contained therein, authorizing the Trans-Continental Scrip Bureau to make payment to the "Special Fiscal Agent, U. S. R. S., Washington, D. C."

11. **Laborers, transportation of.**—Transportation requests may be used to secure tickets for the transportation of laborers, providing the men agree to allow a deduction of the cost of the tickets

from their service earnings. (See EMPLOYEES, PAR. 5; also TRANSPORTATION OF LABORERS TO SITE OF WORK.)

12. **Free transportation.**—Free transportation in connection with the care of livestock in transit may be secured when such shipments are made. Free transportation or special rates should not be solicited nor accepted for employees or their families for personal travel for interstate or intrastate trips. Concessions for interstate trips whether personal or official are prohibited by law and the policy of the Department is opposed to the solicitation or acceptance by employees of concessions for personal travel wholly within a State.

TRANSPORTATION OF LABORERS TO SITE OF THE WORK.

Whenever it becomes necessary to transport laborers for work on a project the Service is authorized to incorporate into the contracts of employment as a *part of the consideration* to be paid for the services to be rendered thereunder a provision for the payment by the Service of the expenses of the transportation of such employees from the places of their entering into contract to the places where their services are to be rendered. (1 Comp. Dec., 106; 4 id., 632; 5 id., 663.)

TRANSPORTATION REQUESTS AND BILLS OF LADING, UNAUTHORIZED USE OF.

Transportation requests and bills of lading should not be used for personal travel or for the movement of property belonging to individuals, with the intention of later reimbursing the Government for the charges thereon.

TRAVEL EXPENSE.

Affidavits before postmasters, etc., par. 21.

Amount of per diem, par. 16.

Approvals, par. 11.

Authority, par. 10.

Baths, par. 37.

Checking and handling of baggage, par. 32.

- Commencement and termination of per diem, par. 18.
- Departmental regulations, par. 9.
- Designated headquarters, changing, par. 5.
- Emergency expenditures, par. 44.
- Establishing residence, expenses while, par. 4.
- Evidence of expenditures, pars. 19-25.
- Excess baggage, par. 29.
- Expense, memorandum of, par. 19.
- Expenses, actual, par. 14.
- False representations, par. 22.
- Field party expenses, par. 45.
- Headquarters, how selected, par. 12.
- Holders of general travel orders, par. 2.
- Holders of special travel orders, par. 3.
- Incidental expenditures, par. 43.
- Items included in per diem, par. 17.
- Items of allowable expense, pars. 26-34.
- Laundry, par. 39.
- Meals and lodging, par. 35.
- Mileage or scrip books, par. 28.
- New appointees, par. 6.
- Per diem in lieu of subsistence, pars. 15-18.
- Personal services, par. 41.
- Pullman fares and stateroom accommodations, par. 34.
- Railroad and steamer fares, par. 26.
- Registered employees, expenses of, par. 8.
- Route, how determined, par. 13.
- Securing reimbursement, par. 7.
- Special conveyances, par. 30.
- Stenographic or typewriter service, par. 42.
- Steward fees and steamer chairs, par. 33.
- Subsistence and expenses incident thereto, pars. 35-37.
- Sub-vouchers, how stated, par. 25.
- Sub-vouchers, when required, par. 23.
- Sub-vouchers, when not required, par. 24.
- Telegraph service, par. 39.
- Telephone service, par. 40.
- Tickets not used, refunds for, par. 27.
- Transfer of self and baggage, par. 31.

Voucher, the principal, par. 20.

Waiter's fees, par. 36.

When per diem permitted, par. 15.

Who are entitled to, par. 1.

CROSS REFERENCES.

SUBSISTENCE, PAR. 5.

VOUCHERS, PREPARATION AND PAYMENT OF.

1. **Who are entitled to.**—Compensation for travel expenses will only be allowed to persons on a travel status by reason of holding general or special travel orders covering the periods for which compensation is claimed.

2. **Holders of general travel orders.**—A person holding a general travel order is entitled to compensation for travel expenses and reimbursement for subsistence while away from his designated headquarters at the rate specified in said travel order, irrespective of the time spent at any one place.

3. **Holders of special travel orders.**—A person holding a special travel order issued for a particular journey is entitled to compensation for travel expense in accordance with the terms of said order until such journey is completed.

4. **Establishing residence, expenses while.**—Where an employee is assigned to a given place, to be designated as his headquarters, he may upon first arrival at such place be considered upon a travel status for a sufficient length of time to enable him to become permanently settled, but such period shall not in any event exceed five days. While in such travel status he will be entitled to reimbursement for expenses in the manner prescribed in his travel order.

5. **Designated headquarters, changing.**—When a field employee holding a general travel order is expected to spend a considerable period of time away from his designated headquarters, if subsistence is not to be allowed, his headquarters should be changed. When it is desired that such a change be made, a written recommendation to that effect should be made by the supervising engineer to the Director.

6. **New appointees.**—The traveling expenses of men newly employed and ordered to report from their homes to the place of their employment are not to be paid unless this has been previously agreed upon in writing. A copy of the letter authorizing the jour-

ney and stating to what extent, if any, the traveling expenses are to be paid should accompany the claim for reimbursement.

7. Securing reimbursement.—Upon reporting for duty at the place of employment this letter of authorization together with the memorandum of expenses should be presented to the project engineer, chief clerk, or other person in charge, who will see that the proper account is prepared and with the letter of authorization is forwarded to the special fiscal agent for payment.

8. Registered employees, expenses of.—Men in registered positions, when transferred from one project to another, are usually allowed railroad fare only, but in the discretion of the officer ordering the travel, items in addition to the railroad fare may be paid. In either case the travel must be authorized in advance by a letter indicating clearly whether railroad fare or any items in addition are to be paid.

9. Departmental regulations.—Paragraphs 10 to 46 contain the regulations governing travel on official business, approved by the Secretary of the Interior December 17, 1912, and effective January 1, 1913. The heads of bureaus and offices may prescribe such additional regulations not inconsistent therewith as may be necessary to conduct effectually the work under their supervision, and such additional regulations are equally binding upon their respective subordinates. Appropriate changes have been made in the following regulations insofar as they apply to the Reclamation Service.

10. Authority.—All travel expenses shall be either authorized or approved in writing by the head of the department or the head of the bureau or office under whose supervision and direction the travel is performed, or by the subordinate officer to whom such authority has been properly delegated. Except as provided in section 2 following, the authority shall be issued prior to the incurrence of the expense; shall specify the travel to be performed as definitely as circumstances will permit, and shall be attached to the voucher for reimbursement or (if on file in the auditor's office) be referred to therein. It may also contain a provision authorizing the traveler to issue travel orders to his subordinate employees and directing the method of reference to the general travel order.

11. Approvals.—(a) Whenever the travel is a necessary and regular accompaniment of the office or place to which an appoint-

ment has been made and the general classes of the expense to be allowed are governed by law or are specified in the appointment, or (b) whenever the expense has been incurred on account of an emergency, the approval by the officer specified above of the travel voucher for reimbursement shall be sufficient authorization. However, all vouchers for reimbursement on account of emergency travel without prior authorization must be accompanied by full and satisfactory explanation of the facts constituting the emergency.

12. Headquarters, how selected.—The selection of official stations when not provided by law, departmental regulations, a commission of appointment or a contract of employment, and the assignment of temporary headquarters are placed under the control of chiefs of bureaus and of the independent offices, subject to revision by the head of the department upon his own initiative or upon application of an interested party. Each chief is expected to select official stations and to assign temporary headquarters with justice and equity to employees and in accordance with the best interests of the service. Whenever per diem or other expenses are allowable only when absent from headquarters or from a given station, vouchers should contain sufficient information to enable the necessary facts to be determined.

13. Route, how determined.—All travel performed on official business must be by the shortest practicable route, unless otherwise authorized, and without any unusual or unnecessary delay. The route shall be carefully arranged to avoid unnecessary duplication of travel. When diversion from the shortest practicable route is permitted, the extra expense to be borne by the traveler, the charges for meals shall be limited to the meals which ordinarily would have been taken had the shortest route been traveled.

14. Expenses, actual.—Except when otherwise provided by law, or when specially authorized by the head of the department, bureau, or office, as provided in section 6 following, only actual necessary expenses, such as are usual and essential to the ordinary comfort of travelers and as further defined in sections 16 to 33, inclusive, herein, will be allowed. (Act of March 3, 1875; 18 Stat. L., 452.)

PER DIEM IN LIEU OF SUBSISTENCE.

15. When per diem permitted.—Unless specifically author-

ized by statute, a per diem in lieu of subsistence as additional compensation can not be granted to any officer or employee except one whose salary is fixed by the head of the department or bureau, as is usually done from a lump-sum appropriation. (6 Comp., Dec., 965; 4 Comp. Dec., 424; 17 Comp. Dec., 619; sec. 1765, U. S. R. S.)

16. **Amount of per diem.**—A per diem in lieu of subsistence as additional compensation in excess of \$5 per day shall not be allowed by administrative direction without the approval of the head of the department.

17. **Items included in per diem.**—A per diem granted by administrative direction shall include meals, lodging, baths, laundry, pressing clothes, portorage in hotels or on trains, waiter's fees, street car, cab and bus fares, baggage transfers, checking parcels, tolls and ferriage.

18. **Commencement and termination of per diem.**—Whenever the allowance of a per diem in lieu of subsistence is dependent upon absence from headquarters or from a given station, it will be allowed for the day of departure from such place if the traveler departs before 6 o'clock p. m., and for the day of return to any such place if he arrives after 6 o'clock a. m. (Compare 18 Comp. Dec., 1000.)

EVIDENCE OF EXPENDITURES.

19. **Expense, memorandum of.**—Every officer or other person traveling should keep a memorandum of the expenditures incurred, noting each item as soon as payment is made. The attention of travelers is invited to the wording of the affidavit as shown on approved voucher forms, which, with certain exceptions, must be affixed to vouchers for reimbursement of traveling expenses.

20. **Voucher, the principal.**—All accounts for reimbursement on account of travel expense shall be submitted on the regular voucher forms approved by the Comptroller of the Treasury and shall be itemized as fully as practicable. Every such voucher must show what portion, if any, of the transportation was procured on transportation requests; what portion, if any, was procured by use of mileage books, giving the dates and points from and to, and the number of miles detached from the mileage book, if one

was used. The vouchers shall also show such analyses of expenditures as may be prescribed by the several bureaus and offices. Charges for transportation or auxiliary supplies not in accordance with published tariffs, customary rates, or usual prices should be explained. The principal voucher shall be supported by sub-vouchers, as required in sections 13 and 15, inclusive.

21. Affidavits before postmasters, etc.—As provided by section 8 of the act of August 24, 1912 (37 Stat. L., 417-487), affidavits may be executed before a postmaster, an assistant postmaster, a collector of United States customs, a collector of United States internal revenue, the chief clerk of any executive department or bureau, or the clerk designated by him for that purpose; the superintendent, acting superintendent, custodian, or principal clerk of any national park or other Government reservation; the superintendent, acting superintendent, or principal clerk of any Indian superintendency or Indian agency; the chief of a field party, or a notary public who is in the service of the United States. The officers named above are not permitted by law to make any charge for such service, and no jurat fee will be allowed therefor. (As to date effective and project engineers, see Comp. MS. Dec. dated September 18, 1912, to the Secretary of the Interior.) Affidavits executed before any other officer who has been authorized to administer oaths for general purposes and whose signature is attested by an official seal will be accepted, but no jurat fee will be allowed. (*See also OATHS AND FEES THEREFOR.*)

22. False representations.—False or fraudulent representations in connection with the rendition of reimbursement or other accounts are unlawful, and the offender is liable to a heavy fine or imprisonment under the act of Congress approved March 4, 1911 (36 Stat. L., 1355).

23. Sub-vouchers, when required.—Express and freight receipts will be accepted as sub-vouchers and must be furnished for all such charges. The weight and rate must be shown. Copies of telegrams or of cablegrams will be accepted as sub-vouchers and must be furnished in support of all such charges. The copy shall show whether the message was sent at day or night rate. Sub-vouchers must also be furnished for all other charges in excess of \$1, except as noted below in section 14.

24. Sub-vouchers, when not required.—(a) Sub-vouchers

are not required for railroad or steamboat fares, sleeping or parlor car fares, nor for separate meals specifically named which were not taken in connection with lodging. (b) Sub-vouchers will not be required when the taking thereof would disclose the identity of the traveler and the disclosure would be detrimental to the public interest, provided authority for their omission is granted by the head of the department or by the chief of the bureau or office under whose supervision the travel is performed.

25. Sub-vouchers, how stated.—Sub-vouchers for hotel expenses must state the beginning and ending of the full period of service and the rate by the day or week. The "day" shall be considered as beginning with breakfast and ending with lodging. Receipted bills on the regular billheads of the hotel are acceptable as sub-vouchers, provided they are properly made out to show the entire period and the services rendered. Sub-vouchers for livery and other special transportation must describe the service hired as "one horse and buggy," "two horses and wagon," "with driver"; state the quantity of service rendered, and the rate of compensation by the day, hour, or other unit, as may have been agreed. If subsistence of driver and team are included in the cost of hire, that fact must be stated.

ITEMS OF ALLOWABLE EXPENSE.

26. Railroad and steamer fares.—Fares upon railroads, stage coaches, steamers, packets, or other usual modes of conveyance. Charges for fares on steamers, packets, or other means of travel by water must show whether meals or lodging, or both, were included without increase of fare over the lowest first-class rate. (a) Through tickets, excursion tickets, and round-trip tickets must be purchased whenever practicable and economical. (b) Transportation requests are provided for the use of travelers who do not wish to advance their personal funds and await reimbursement at a later date. They also protect the traveler from any disallowance on account of an overcharge by the carrier. They may be procured upon application to the head of the department or bureau and may be exchanged for railroad, sleeping or parlor car, or steamer tickets, and will be accepted by some stage lines. They should not be used for the payment of livery bills, meals on dining cars, nor any ex-

penses other than those specified. Transportation requests should not be used to pay fares amounting to less than \$2, unless necessary, or so ordered by the head of the office or bureau. [Note: This does not apply to the Reclamation Service, where all transportation, whether less than \$2.00 or over, should be secured by the issuance of transportation requests.] If an excursion rate is effective and available, it should be asked for (see sec. 16a), and the transportation request tendered in exchange should be marked "excursion rate." Should the agent of the company refuse to accept the transportation request for an excursion rate ticket, a full fare ticket may be procured in exchange for the transportation request, if cash payment cannot conveniently be made. Should the agent of any railroad or steamship company refuse to accept a transportation request for a ticket, whether issued at full fare or at excursion rates, the fact should be reported to the bureau or office by which the traveler is employed.

27. Tickets not used, refunds for.—A traveler must not attempt to secure a refund from a transportation company for the unused portion of a ticket obtained in exchange for a transportation request. The unused portion of such ticket must be forwarded, with a full explanation, to the bureau or office by which the person is employed.

28. Mileage or scrip books.—Mileage or scrip books may be procured in exchange for transportation requests, but their use is not recommended except when it appears probable that they will be entirely used within the period of their validity. When such a book is procured the fact must be immediately reported to the head of the proper bureau or office. The report must give the number of the transportation request exchanged, the name of the railroad issuing the book, the number of the book and the number of miles or the value of the scrip contained therein, the cost of the book, and all other information necessary to enable the accounting officer to keep an accurate account of the use of said book. Each mileage book will be charged to the employee in whose name it is issued. He will be held strictly accountable for its proper use and the correctness of the number of miles or the value of the scrip detached for travel between different points, and when the book is exhausted, or when no further travel is to be performed on official business with said book, or when the time limit of the book is about

to expire, it should be forwarded, without delay, to the head of the proper bureau or office for settlement. An employee in possession of such a book at the time of his separation from the department must settle his accountability therefor before final payment of his salary will be made.

29. **Excess baggage.**—Charges for excess baggage, when the extra weight consists of public property or private property to be used for public purposes. Such charges must be explained. When practicable, excess baggage should be forwarded by freight or express, and if prior authority is procured, may be covered by Government bill of lading. Mailable articles may be forwarded by mail under penalty label.

30. **Special conveyances.**—Hire of special conveyances, such as automobiles, livery, or boat, when no public or regular means of transportation are available, and the necessary incidental expenses connected therewith, such as feed and stabling of horses and the subsistence of driver, ferriage, and tolls. If the charges for special conveyance include feed and stabling of horses and subsistence of driver, or any such items, the principal voucher, or sub-voucher, must so state. If not so stated, it will be presumed that they are not included.

31. **Transfer of self and baggage.**—Fares on street car, transfer coach, omnibus, or other vehicle, and the transfer of baggage. A charge not to exceed 50 cents for either transfer coach or omnibus, or for the transfer of each piece of baggage, if within the customary rate, will be allowed. Payment in excess of this amount must be explained in writing, and street cars must be used when practicable.

32. **Checking and handling baggage.**—Charges for checking or portage of hand baggage at hotels and stations, not exceeding 10 cents for each piece.

33. **Steward fees and steamer chairs.**—Customary fees to stewards, and others on ocean, coastwise, or river steamers (excluding fees for services in connection with meals); usual rent of steamer chair.

34. **Pullman fares and stateroom accommodations.**—Sleeping-car fare for one double berth, customary stateroom accommodations on steamers and other vessels, and fare for one seat for each person in sleeping or parlor car, except those persons to whom

allowance for sleeping or parlor cars is denied under the regulations of the bureau or office. Such charges must specify whether for a seat or upper or lower berth, and whether for standard or tourist service. Porter fees on sleeping cars must not exceed 25 cents per night. Porter fees on sleeping cars used in day time or in parlor or chair cars must not exceed 15 cents per trip.

SUBSISTENCE AND EXPENSES INCIDENT THERETO.

Except when otherwise provided by law, the subsistence items as hereinafter defined in sections 35 to 38 shall not be allowed in excess of \$6 per day without the special authorization or approval of the head of the department.

35. Meals and lodging.—When the detention is incident to or necessary for the performance of the duties for which the travel is ordered, and necessary meals en route, but for no items of refreshment other than the ordinary food provided for travelers. Charges for meals must be itemized by meal in every instance.

36. Waiters' fees.—Fees to waiters at hotels or on dining cars or boats not exceeding 10 cents per meal or 30 cents per day.

37. Baths.—Charges for baths not exceeding 50 cents each while absent from designated headquarters.

38. Laundry.—Charges for laundry when the travel continues a week or more, not to exceed \$1.25 a week; fractional portions over a week to be prorated at 20 cents per day. Charges for laundry must include all expenses incurred for that item during the period for which the account is rendered and must not be brought forward from a previous account. Charges for laundry necessitated by a trip, but actually paid at designated headquarters after the termination of the trip, will be allowed if the proportionate amount for the week is not exceeded. When the traveler is absent one week or more, expenses for pressing clothes at the rate of \$1 per week.

MISCELLANEOUS EXPENSE.

39. Telegraph service.—Telegrams and cablegrams at Government rates. Charges therefor must be accompanied by copies of the messages, marked to show whether sent at day or night rate, and unless prepaid, must designate the bureau or office to which chargeable. Night service should be employed when practicable.

40. **Telephone service.**—Reasonable charges for the use of telephones on official business. Charges for long-distance calls should show with whom communication was held and the points between which service was rendered. Section 7 of the legislative, executive, and judicial appropriation act approved August 23, 1912 (37 Stat., 414), provides:

That no money appropriated by this or any other act shall be expended for telephone service installed in any private residence or private apartment or for tolls or other charges for telephone service from private residences or private apartments, except for long-distance telephone tolls required strictly for the public business, and so shown by vouchers duly sworn to and approved by the head of the department, division, bureau, or office in which the official using such telephone or incurring the expense of such tolls shall be employed.

The Comptroller of the Treasury holds, in an opinion dated November 27, 1912, addressed to the Secretary of the Interior, citing his decision to the Secretary of Agriculture, dated November 12, 1912, that it is the apparent intent of Congress by this law "not to cast the charge of public telephoning on the officer who sends or receives a message on public business, but to put it out of his power to charge the Government with the cost of his private messages." The comptroller further states that "where the Government has provided telephones the effect of the law is not to permit charges on other telephones to be paid."

41. **Personal services.**—The occasional and temporary service of guides, packers, and interpreters, when necessary. When such persons are employed, the official traveler may also pay for their transportation, subsistence, and lodging, and sub-vouchers must be taken in accordance with sections 26, 27, and 28.

42. **Stenographic or typewriter service.**—Charges for stenographic or typewriter service when provided by law or specially authorized or approved.

43. **Incidental expenditures.**—Charges for miscellaneous items of expense peculiar to the exigencies of the work on which employed. Charges not allowed by bureau or office regulations must be specially authorized or approved by the head of the department, bureau, or office.

44. **Emergency expenditures.**—Emergency expenditures not enumerated in any of the foregoing classes, such as the payment of extra fare on limited trains when delay would injuriously affect the public interests, or the use of an extra room at a hotel, when necessary for the proper transaction of official business. When such a charge is made, the nature of the emergency must be clearly set forth in writing and the expenditure must bear the approval of the head of the department or the chief of the bureau or office under whose supervision the travel is performed, or of the subordinate officer to whom such authority has been delegated.

45. **Field-party expenses.**—Officials in charge of field parties may, when duly authorized, hire horses, employ drivers, laborers, cooks, and other temporary minor assistants for service in the field. When necessary, they may also purchase camp outfits and subsistence supplies, sub-vouchers to be taken therefor, in accordance with sections 13 to 15, inclusive. Sub-vouchers for subsistence supplies for camp use must show the number of persons composing the field party for the use of which the supplies were purchased. Such expenditures must be limited strictly to those obligations which it is impracticable to have paid directly by a disbursing officer.

TRAVEL ORDERS.

Before any expense for travel is incurred by any person not holding general travel orders (Form 7-746) from the Director, such person should be given by his superior officer specific orders on Form 7-747, "Special Travel Orders." This special travel order should be based on general travel orders authorizing such superior officer to order his subordinates to travel. A copy of the special travel order must be submitted with each travel voucher of such subordinate employee before payment thereon will be made. General travel orders specifically state that "when it is necessary that your subordinate should travel on official business, you will, in advance, issue special travel orders to such employee on Form 7-131, a signed copy of which should accompany the travel expense vouchers." Form 7-131 makes no provision for the return journey, thus when it is intended that the employee should return to the point from which he started, such instructions should be plainly stated in the order, as well as all points to be covered by the particular trip authorized. (*See TRAVEL EXPENSE; SUBSISTENCE.*)

See amendment
VOUCHER REGISTERS.

The "Register of disbursements and transfer vouchers, received" and "Register of collections and transfer vouchers issued," Forms 7-850 and 7-851, shall be used to record all vouchers containing a debit or credit to the project. The columns headed "Disbursement vouchers" and "transfers received" should show the total amount of the voucher and the extension columns to the right should be used to note the distribution of the charges. If there are not sufficient columns to provide one for each heading the combination column at the extreme right of the page headed "Miscellaneous" should be used for vouchers chargeable to the accounts which cannot be provided for in the columns. The name of the account should be written on the line in each case, and at the end of the month a recapitulation of the items in this column should be made up and written into the book. It will probably be found desirable to write this in some unoccupied portion of the sheet at the end of the month's business. The same methods should be applied to the entries to be made in the register of collections and transfer vouchers issued.

VOUCHERS FOR MEALS FURNISHED.

Accounts representing payments for subsistence furnished employees should in addition to statement of the total number of meals furnished at a specified rate per meal, be accompanied by the meal tickets representing the meals furnished as evidence of the performance of the service for which payment is claimed. Note should be made in the account of the number of meal tickets covered. The account, however, should contain a statement that deduction has been or will be made from the pay of employees to whom such subsistence has been furnished, at the established rate. The account should be so stated as to give inclusive dates. Where meal tickets are not used the vouchers should give the names of the employees to whom meals are furnished, the number of meals for each, and the number of the special fiscal agent's voucher upon which deduction is made.

**VOUCHERS, DISBURSEMENT, EXAMINATION OF,
IN DIRECTOR'S OFFICE.**

Upon receipt of special fiscal agent's vouchers, the amounts of the vouchers are at once added, and the vouchers are examined to

see that none are omitted. Each original voucher is compared with the copy thereof as to the amount, certification and approval. A card record is made of the amount represented by the vouchers submitted, and the memorandum copy of each voucher is then filed to support the bookkeeping records. Particular attention is given to insure that all vouchers are approved by properly authorized persons, that the numbers, dates and amounts of checks are entered on the vouchers and that the names of special fiscal agents and voucher numbers are not omitted. Purchase vouchers are examined in general with reference to the following matters:

(a) Whether the purchase is a proper charge against the United States.

(b) If the purchase is made under contract, whether the terms of contract are complied with and whether the date of contract is consistent with the dates of purchase.

(c) If a purchase is made under competitive proposals, whether the bids are abstracted and the proposals signed and whether the acceptance is signed by an authorized person.

(d) Whether the lowest bid is accepted, and if not, whether a satisfactory reason for not accepting it is given.

(e) Whether the purchase is made at the price quoted, and if not, whether a satisfactory reason for the different price is given.

(f) When partial payment is made, whether the amounts previously paid agree with the present record.

(g) Whether the date of purchase antedates the date of the acceptance or the date of the proposal.

(h) Whether the original of each contract to which reference is made is on file in the Auditor's office and a copy thereof on file in the Director's office. When a special fiscal agent has failed to note on pay-rolls or service vouchers, when paying a fractional part of a 31 day month, "service terminated" or "balance of the month will be paid on subsequent voucher," his attention is called to the oversight. When vouchers are received for large amounts without proper certification and approval, new credit is withheld until such certification and approval is obtained by wire or mail. In case a contract calls for partial payments, or partial deliveries, a record of all partial payments is kept on a separate sheet attached to the contract. In checking service vouchers, payrolls and purchase vouchers received from the field, computations and additions

are not verified in the Director's office and the field offices should exercise great care in computing and checking vouchers in these respects so that errors of this nature may be reduced to a minimum. Miscellaneous claims settled by the Treasury Department and accounts (purchase and service vouchers) paid by the special fiscal agent in the Director's office are examined in every detail, as to computation, extensions, signatures, dates, etc.

VOUCHERS, PREPARATION AND PAYMENT OF.

- Actual expenses, reimbursement for, par. 16.
- Affidavit, omission of, par. 20.
- Checks, par. 2.
- Computing amounts due for miscellaneous services, par. 29.
- Computing amounts due for personal services, par. 28.
- Expenses not personal, par. 17.
- Fractional days, per diem for, par. 15.
- Freight or express charges, payment of, par. 33.
- General, par. 1.
- Itemization, par. 10.
- Memorandum copies, par. 7.
- Mutilated vouchers, par. 31.
- Number of vouchers to be made, par. 32.
- Only one voucher to be taken, par. 4.
- Open payroll, par. 27.
- Payment, par. 6.
- Payment of employees, par. 26.
- Payroll, preparation and checking of, par. 25.
- Per diem allowance in lieu of subsistence, par. 14.
- Personal funds, use of, par. 18.
- Preparation, par. 5.
- Purchases, how made, par. 11.
- Purchases, vouchers for, par. 8.
- Reimbursement for personal expenses, vouchers for, par. 12.
- Retained copies of vouchers, par. 30.
- Services, distinction between disbursements for, par. 24.
- Signatures, par. 9.
- Street-car fares, par. 23.
- Sub-vouchers, use of, par. 22.

Supplies, vouchers for payment of, par. 34.

Telephone tolls, information on vouchers covering, par. 35.

Transportation, excessive charges for, par. 21.

Transportation requests, listing of, par. 19.

Travel orders, par. 13.

Unit prices, where different for different dimensions, par. 36.

Verification, par. 3.

CROSS REFERENCE.

TRAVEL EXPENSE.

VOUCHERS AND CLAIMS, CERTIFICATION AND APPROVAL OF.

1. **General.**—Except where receipts are required by law or contract, no payments by special fiscal agents will be evidenced by receipts unless such payments are made in cash, that is, currency. (SEE CASH PAYMENTS.)

2. **Checks.**—Special fiscal agents will note on vouchers paid by check the date, number, amount of check, and the name of the depository on which drawn. They will likewise note on the check the number or other necessary description of the voucher.

3. **Verification.**—All vouchers for payment by special fiscal agents, except those required by law to be verified by affidavit, and the expense accounts of civilian officers, employees and agents of the Government, which shall be verified by affidavit, shall be certified by the claimant as correct and just, except that vouchers for compensation for personal services rendered under the personal supervision of some administrative officer and so certified by him need not be certified by the claimant, provided the voucher describes specifically the position, the rate of compensation and the period covered. Special fiscal agents should not certify or approve vouchers which they pay, nor should they submit certificates signed by themselves in explanation of apparent incorrect statement of vouchers. (SEE VOUCHERS AND CLAIMS, CERTIFICATION AND APPROVAL OF.) This does not apply where the matter is one exclusively within their responsibility and duty. The certifying and approving officer should not change in any particular, by erasure or otherwise, the wording of the printed certificate on the voucher. The only exception to this may be the changing of the certificate on a traveling expense voucher to conform with the travel order,

or on a service voucher in payment of a disability claim approved by the Secretary of Labor.

4. **Only one voucher to be taken.**—Unless required by law, vouchers should not be taken in exact duplicate, triplicate, etc. Only one copy of a voucher, the original, should contain signed certificates, approvals, and receipts. As many copies, in memorandum form, duly authenticated by the chief clerk of the project, may be taken as administrative requirements demand. All disbursement vouchers should be stated in favor of the party supplying the services, or articles, to the Government, except that vouchers may be stated in favor of officers or employees in the following cases:

(a) To reimburse them for amounts actually paid by them for their own personal or transportation expenses, and for others authorized to accompany them.

(b) To reimburse them for amounts actually paid by them for services, or purchases, which they could secure only upon an agreement for immediate cash payment.

5. **Preparation.**—All vouchers should be prepared for the project engineer, or chief clerk, and first checked as correct by the employee having direct knowledge of the transaction, either through conducting it himself, or having possession of the record made by the employee who did conduct it. All vouchers should be typewritten, making the necessary memorandum copies by the use of carbon sheets.

6. **Payment.**—Payment should be made promptly upon all properly prepared and authenticated vouchers when presented to the special fiscal agent. Vouchers representing payments made under contract should conform to the provisions of the contract, relative to the manner of making payments.

7. **Memorandum copies.**—Memorandum copies should be prepared by the use of carbons, and should show all information appearing on the original of the voucher or claim, but they require only one actual signature, namely, that of the chief clerk. The names of all other persons certifying or approving should be inserted for record purposes, and by pen, typewriter, or rubber stamp, as may be most convenient. Routine signing by responsible officers and claimants should be reduced to the certification and approval of the original claims alone.

8. **Purchases, vouchers for.**—Purchase vouchers (Form 7-426

and 7-428) should be used in making disbursements for purchases whether under contract or not, and for all other payments except those for personal services, traveling and miscellaneous expenses, continuing construction contracts, railroad freight and expressage payments, redemptions of coupons and meal tickets, and payments properly vouchered upon miscellaneous claims (Form 7-440). Vouchers should be prepared at the project office for the project engineer or chief clerk, who should see that the work is done in a neat and businesslike manner. Engineers located in places remote from the project office should promptly O. K. and forward to the project office all bills and invoices representing liabilities incurred by them. Labor in the preparation of vouchers, and in handling them afterward may be avoided by reducing the number of vouchers as much as possible. To this end all of the invoices from one individual or firm that are on hand at the time of preparing vouchers should be included in a single voucher.

9. **Signatures.**—The name at the top of the voucher must be identical with the name signed to the certificate, testifying to the bill being correct and just. John J. Jones and J. J. Jones are not identical. Exception is made only when the certificate is signed by the authorized agent of an incorporated or unincorporated company, firm or partnership, when the name of the person signing, with his or her designation, or official title, should follow the name stated exactly as it appears at the top of the voucher. Observe closely the instructions printed on the face of vouchers immediately to the left of the space for certification. Vouchers in favor of persons who cannot write their names must be signed by mark and witnessed by a disinterested person.

10. **Itemization.**—For each item of purchase the voucher must show the number of units, the price or rate per unit, and the total cost. Thus it would be inadmissible to write merely "Hay, \$10.00," but it is necessary to state the weight and price per unit of weight. If, however, a piece of work is done as a job it is sufficient to state that fact, carrying out the price for the entire job. Whenever the amount of payment depends on a period of time, as in case of subsistence or forage by the day, storage, rent of buildings or equipment, the limiting dates must be stated. In vouchers covering the purchase of animals a full description of each animal giving age, height, weight, color, sex, brands, etc., must appear. Several deliveries of similar articles on the same date by a single

firm, as daily deliveries of meats to different camps, should be so vouchered as to avoid the appearance of duplicate payment. This may be done by adding together all similar deliveries for each date and entering in one item, or giving point of delivery for each, or by a note to the effect that the deliveries included are not duplications. A voucher containing two entries of 100 pounds of beef on the same date would immediately raise the presumption that a duplication of payment had been made. One entry of 200 pounds of beef, or two entries as above described as having been delivered to two different camps or with the statement that they do not represent a duplication of payment does not raise such a presumption.

Where vouchers are stated for repairs to equipment, or for services performed on livestock, an affirmative statement should appear thereon to the effect that such repairs were made, or services performed, on Government property. If such repairs are made, or services performed, on contractor's equipment or live stock, a reference must be made to contract showing the liability of United States, and where such liability does not exist reference must be made to fiscal agent's voucher number showing appropriate deduction from amount due the contractor on account of the payment by the United States for such repairs to equipment or services performed on livestock. Where items appear on vouchers the propriety of which would be open to question as to their being a proper charge against the United States affirmative statement should appear explanatory of such items. Examples of this class are articles of personal wearing apparel, articles for the personal comfort of the employee, repairs to equipment similar to that in general use by contractors engaged on the work, etc. It is necessary when material is purchased in pursuance of a contract that each item vouchered be described as indicated in the contract so as to permit of ready identification. Vouchers for material purchased under different prices per unit should show that items purchased are those bid upon. The same applies to material purchased under advertisement, proposal and acceptance.

Where items appear on vouchers the propriety of which would be open to question as to their being a proper charge against the United States affirmative statement should appear explanatory of such items. Examples of this class are articles of personal wear-

ing apparel, articles for the personal comfort of the employee, repairs to equipment similar to that in general use by contractors engaged on the work, etc.

11. Purchases, how to make.—Purchases should be made in accordance with the law relative to securing competition and advertisement for proposals. If an emergency exists that will not admit of the delay incident to advertising full information should be inserted in the voucher certificate. If purchases are made in accordance with informal advertisement, proposal and acceptance (Form 7-704), the same should accompany the voucher, and if such informal advertisement, proposal and acceptance has been forwarded with a previous voucher, reference should be made thereto by special fiscal agent's voucher number. This reference should appear in the engineer's certificate showing method of purchase. If purchases are made in accordance with informal agreements or contracts reference thereto by dates should be made in the certificate. All miscellaneous services, including rent, storage, team hire, heating, lighting, telephone, etc., where payment therefor is made at frequent or stated intervals, are classed as continuous services, and should be covered by contract, regardless of whether or not there was competition. Computations for team hire, pasturage, rentals, etc., should be made upon the basis of the actual number of days in the month.

12. Reimbursement for personal expenses, vouchers for.—Traveling and miscellaneous expense vouchers represent claims made by employees for reimbursement of amounts advanced from their personal funds in settlement of expenses incurred by them incident to authorized journeys. The journeys must be authorized by general travel orders (Form 7-746), or by special travel orders (Form 7-747).

13. Travel orders.—General travel orders are issued in triplicate by the Director, one copy being filed with the Auditor for the Interior Department, one delivered to the employee and one kept on file in the office of the Director. A general travel order bears a serial number and fixes the method of reimbursement of expenses, and may provide for the employee's authorizing his assistants to make journeys. Special travel orders are issued to subordinate employees by employees having authority therefor under general travel orders issued in their name. All accounts covering expenses

incurred in connection with journeys made in pursuance of general travel orders should contain a reference in the certificate of the voucher to the number of the general travel order; accounts covering expenses incurred in connection with a journey under authority of a special travel order should be accompanied by a copy of the special travel order, and the certificate should refer to the number of the general travel order and special travel order issued thereunder.

14. Per diem allowance in lieu of subsistence.—Officers or employees whose salaries are not fixed by statute, when traveling under travel orders, may be allowed in lieu of refund of actual expenses, a per diem allowance, the amount to be fixed by the Director with the approval of the Secretary of the Interior. The statement of additional per diem compensation in lieu of actual personal expenses should show the details of time by inclusive days, with exceptions stated, and the total in days at the per diem rate.

15. Fractional days, per diem for.—Full additional per diem compensation will be allowed to employees holding general travel orders on that basis for fractional parts of a day when the departure from headquarters is before 6 p. m., or the return to headquarters is after 6 a. m., but no additional per diem compensation will be allowed for fractional parts of a day when the departure is after 6 p. m. or the return to headquarters is before 6 a. m.

16. Actual expenses, reimbursement for.—When the employee is traveling on an actual expense basis, items will be allowed for actual necessary expenses, subject to such restrictions as are established by the Treasury and Interior Department regulations.

17. Expenses not personal.—Statement of actual transportation and other miscellaneous expense not personal should show the details of payments chronologically, and the total thereof should be carried to the recapitulation in one amount. This class of expense should include amounts paid for transportation upon railroads, sleeping and parlor-cars, stages, and for livery, tolls, ferriage, telegrams and telephone service and other miscellaneous expense not personal to the traveler, as necessary incidental purchases, temporary employment of assistants, etc.

18. Personal funds, use of.—Personal funds may be advanced for all personal and miscellaneous expenses which are necessary to enable the employee to perform his official duties, also for trans-

portation expenses where it is certified that transportation requests could not be used. When it is necessary for a traveler to advance his personal funds for supplies purchased or services of an assistant, the sub-voucher should indicate this fact by bearing this notation, "Immediate payment demanded by payee upon furnishing articles or services."

19. **Transportation requests, listing of.**—Transportation requests used during the period and for the journeys covered by a voucher should be listed thereon in order to assemble in one place a record of the entire expense during the period of the account.

20. **Affidavit, omission of.**—Where by the taking of an affidavit the disclosure of the fact of the presence of a Government officer, agent, or employee at the particular place where such affidavit is taken will be detrimental to the public interest, the affidavit may be omitted, and the account certified on honor as correct, accompanied by a statement showing the conditions which made it impracticable to secure the affidavit.

21. **Transportation, excessive charges for.**—When unusual rates or excessive amounts of transportation are charged explanatory certificates setting forth the necessity for the transportation must accompany the vouchers, and if approved by the Director such charges will be allowed. Charges for excess baggage will not be allowed. When an employee is obliged to transport private or public property which is an essential equipment for his work, such property should be shipped by freight, or in exceptional cases by express, on a Government bill of lading.

22. **Sub-vouchers, use of.**—Sub-vouchers should be used only in connection with main vouchers, never as main or independent vouchers. Under no circumstances should a sub-voucher be signed before the amount in words is written in the receipt.

23. **Street-car fares.**—Charges for street-car fares at official headquarters will not be allowed unless it is shown on the voucher that they are made necessary on account of the transportation of Government property or documents that require the personal attendance of the employee presenting the account or of an assistant to whom the amount was advanced, or were made necessary in pursuance of authorized travel when proceeding to and from depot at such official headquarters.

24. **Services, distinction between disbursements for.**—Dis-

bursements made for services rendered are of two classes, one involving payments for personal and the other for miscellaneous services.

(a) *Personal*.—Disbursements for personal services comprise the payment of salaries or wages to persons employed on an annual, monthly, daily or hourly basis.

(b) *Miscellaneous*.—Disbursements for miscellaneous services comprise the payments made for purchases of supplies generally, and payments made for power, heat, light, rent, telegraph, telephone, horse hire, etc.

25. **Payrolls, preparation and checking of.**—All payrolls, and especially where large forces are employed, should receive close scrutiny. | The work of the timekeeper should be checked frequently by the foreman, head of the various camps or the chief clerk to see that the men enrolled as performing services are actually employed and are filling the positions and receiving the pay as designated. | When the time sheets, together with the recapitulations of earnings by account numbers, recapitulations of deductions and amounts payable have been received in the office they should be checked and given to the bookkeeper for entry in his general classification book and then passed to the payroll clerk for preparation of payroll. In some cases it may be necessary to prepare the payroll before making the entries in the classification book, but whenever possible the bookkeeper should make his entries before submitting it to the payroll clerk. Any errors that may be discovered afterwards should be reported promptly to the bookkeeper so that his classification book entries may be corrected in accordance with changes made in the time sheets. After the payroll has been written it should be initialed by the person making the same, and the payroll, together with the time sheets should be turned over to a second person for the purpose of checking the transcript of the information contained on the time sheets to the payroll. After it has been checked, and errors, if any, corrected, the payroll should be initialed by the person checking it, certified by the project manager, or other employee duly authorized by him, approved by the Supervising Engineer, or other employee duly authorized by him, which last mentioned authorization must be of record in the Director's office, and turned over to the special fiscal agent for payment. For services of mechanics or laborers in excess of the

eight-hour day, to which construction work is limited by act of August 1, 1892 (27 Stat., 340), the extraordinary emergency necessitating such extra time must be evidenced by a certificate, signed by the engineer in charge of the work, in the following form:

I certify that the labor of the mechanics and laborers to whom payments are made hereon for services in excess of eight hours per day was required by an extraordinary emergency within the meaning of the act of August 1, 1892 (27 Stat., 340).

The payroll clerk should have available all personnel records, such as papers relating to appointments, applications for employment, transfers of employees, etc., and should check service, travel and field expense accounts, and personal service cards.

A long-carriage typewriter should be used in preparing payrolls in order that the original voucher and two carbon memorandum copies may be prepared at one operation.

26. Payment of employees.—It would be well to settle upon some day, as soon as possible after the first of the succeeding month, not later than the 10th, for a regular pay day. If this is done it will tend to prevent employees from importuning the office for payment before that date. Employees who do not wish to work during these ten days, or who are discharged, should be sent to the office to be paid upon an "open roll." In all cases where practicable the special fiscal agent should personally deliver the checks to the employees, and from time to time it may be desirable for the chief clerk or some other person having nothing to do directly with the time keeping, preparation of payrolls or the issuing of checks to either personally deliver the checks or be present at their delivery in order to detect padding of rolls. It is needless to say that when this is contemplated no advance notice should be given to the timekeeper, payroll clerk or special fiscal agent. (See payroll clerk.) Temporary field employees may be paid on single service vouchers, payrolls, or, when necessary, by regular employees on sub-vouchers. In the latter case, a note explaining the necessity for making such payment should be made on the sub-voucher, such as "Immediate payment demanded by payee on completion of the service." Where overtime is shown on a payroll or service voucher, such voucher must bear the following certification:

"I certify that the labor of mechanics and laborers to

whom payments are made hereon in excess of eight hours per day was required by an extraordinary emergency within the meaning of the act of Aug. 1, 1892 (27 Stat., 340)."

The amount of overtime for each day should be given on vouchers showing payments to laborers and mechanics in excess of eight hours a day.

27. Open payroll.—An open payroll should be kept in the office so that when a man is discharged and presents a time check he may be paid as soon as possible. A slip showing the total of this roll at the end of each day's business should be given by the payroll clerk to the special fiscal agent in order that he may balance his account every day. As time checks are received they should be pinned to the open payroll and later filed with the memorandum copy retained in the project office. The payroll clerk should list all time checks under the names of the timekeepers whose names appear thereon. When the time books are checked prior to the preparation of the payrolls, he should check against this the list of names of all men to whom time checks have been given and make an additional list for employees not on the first list. The second list will represent the unpaid labor outstanding and furnish the details for the unpaid labor statement.

28. Computing amounts due for personal services.—Disbursements for services comprise the payment of salaries or wages reckoned by the year, month, day or hour. Permanent employees are generally, though not always, paid an annual salary. In computing the time for which payment is due and the amount thereof, the following instructions should be followed:

(a) For pay purposes all months in the year will be reckoned as containing thirty days.

(b) For employees receiving compensation at an annual rate, one-twelfth of the annual rate shall be the pay for each calendar month, as provided by the act of June 30, 1906 (34 Stat. L., 763, see p. 518.)

(c) For employees receiving compensation at an annual or a monthly rate, one-thirtieth of the monthly rate or one-thirtieth of one-twelfth of the annual rate shall be the rate of pay per day, as provided in the act above referred to.

(d) For services during a fractional part of a month, subtract from 30 the number of days elapsed before appointment and

multiply by one-thirtieth of the monthly compensation; or subtract from 30 the number of days absent without pay, or on account of furlough at the request of the employee, and multiply by one-thirtieth of the monthly compensation; or when the employment is terminated by death, resignation, removal, or by furlough at the instance of the Service, the pay shall be the number of days actually employed times one-thirtieth of the monthly compensation. This does not apply, however, where such termination occurs on the 31st day of a calendar month.

(e) If a promotion or demotion occurs during any one month from one position to another carrying a different compensation, services under such promotion or demotion will be considered as fractional service.

(f) Persons employed on a daily or hourly basis receive compensation for the actual number of days and hours, or fraction thereof, worked, at the rate of pay at which they are employed. Eight hours constitute a day's work and in computing amounts due for fractional parts of a day this fact must be considered. See act of August 1, 1902 (27 Stat., 340), p. 526.

Methods of computing amounts due for personal services are illustrated in the following tables. Show details of time of employees on an annual or monthly rate by inclusive dates. No exceptions need be shown nor other dates given unless different rates of pay are involved within the period stated, in which event the specific dates worked at different rates of pay must be stated. When service for the balance of the month is to be paid on subsequent voucher, a statement to that effect should be made. When the employment is terminated, that fact should be indicated by a "T" following the last date of employment.

28-day month, details, 1st to 28th, total.....	30/30ths
28-day month, details, 2d to 25th, except 10th and 11th,	
total	24/30ths
28-day month, details, 2d to 25th, "T," except 10th and	
11th, total.....	22/30ths
29-day month, details, 1st to 29th, total.....	30/30ths
29-day month, details, 2d to 25th, except 10th and 11th,	
total	23/30ths
29-day month, details, 2d to 25th, "T" except 10th and	
11th, total	22/30ths
30-day month, details, 1st to 30th, total.....	30/30ths
30-day month, details, 2d to 25th, except 10th and 11th,	
total	22/30ths

30-day month, details, 2d to 25th, "T," except 10th and 11th, total.....	22/30ths
31-day month, details, 1st to 31st, total.....	30/30ths
31-day month, details, 2d to 25th, except 10th and 11th, total	21/30ths
31-day month, details, 2d to 25th, "T," except 10th and 11th, total.....	22/30ths

The exceptions shown above are not to be put upon vouchers, but are shown merely that the several methods of computation may be pointed out.

Show details of time of employees on a daily rate by inclusive dates. No exceptions need be shown nor other dates given unless overtime occurs or different rates of pay are involved within the period stated, in which event the specific dates upon which the overtime occurred must be shown as well as the amount of overtime worked on each date; specific dates worked at different rates of pay must be stated.

1st to 31st, or inclusive dates of service: time worked, days, 20 $\frac{3}{4}$; rate, \$2.00 per day—\$41.50.

Show details of time of employees on an hourly rate by inclusive dates. No exceptions need be shown nor other dates given unless overtime occurs or different rates of pay are involved within the period stated, in which event the specific dates upon which the overtime occurred must be shown as well as the amount of overtime worked on each date; specific dates worked at different rates of pay must be stated.

1st to 31st, or inclusive dates of service: time worked, hours, 166; rate, \$.25 per hour—\$41.50.

29. Computing amounts due for miscellaneous services.—If the miscellaneous service, rents, storage, horse hire, etc., is based on an annual rate of compensation, one-twelfth of the annual rate shall be the pay for each calendar month, and when based on a monthly rate, said monthly rate shall be the amount due. In computing amounts due for fractional parts of a month the daily rate is determined by dividing one-twelfth of the annual rate, or the monthly rate by the number of days in the month. The following table indicates methods of computing amounts due for miscellaneous services:

Computing Amounts Due for Miscellaneous Services.

28-day month, details, 1st to 28th, one month..... \$50.00

28-day month, details, 1st to 15th, 15/28ths.....	26.79
28-day month, details, 16th to 28th, 13/28ths.....	23.21
29-day month, details, 1st to 29th, one month.....	50.00
29-day month, details, 1st to 15th, 15/29ths.....	25.86
29-day month, details, 16th to 29th, 14/29ths.....	24.14
30-day month, details, 1st to 30th, one month.....	50.00
30-day month, details, 1st to 15th, 15/30ths.....	25.00
30-day month, details, 16th to 30th, 15/30ths.....	25.00
31-day month, details, 1st to 31st, one month.....	50.00
31-day month, details, 1st to 15th, 15/31st.....	24.19
31-day month, details, 16th to 31st, 16/31sts.....	25.81

30. **Retained copies of vouchers.**—Special fiscal agents should not keep copies of vouchers paid, but should have access to the project memorandum copies to answer questions raised by the Director or the Auditor.

31. **Mutilated vouchers.**—All mutilated or changed vouchers should contain statements over the signature of the claimant that such changes or erasures were made before signing.

32. **Number of vouchers to be made.**

(a) *Disbursement vouchers:*

1 original to be certified by claimant and filed with the Auditor for the Interior Department to support special fiscal agent's account current.

1 Memorandum copy for each project office chargeable.

1 memorandum copy for Director's office.

(b) *Collection vouchers:*

1 original to be filed with the Auditor for the Interior Department to support special fiscal agent's account current.

1 original to be sent to the debtor as a notice of amount to be paid and to be receipted by the special fiscal agent upon collection being made.

2 Memorandum copies, one for the project and one for the Director's office.

(c) *Transfer vouchers:*

3 copies, one for the Director's office, and one each for the receiving and issuing projects.

33. **Freight or express charges, payment of.**—These charges will not usually be paid by special fiscal agents but should be settled by the issue of bills of lading and settlement made by the Auditor after administrative examination by the Transportation office.

Where freight is prepaid by shipper and included in his bill, or when employees claim reimbursement for such expenditures in expense accounts, the original paid expense bill issued by the transportation company should be attached to the voucher. Explanation should also appear showing the necessity for such deviation from the usual practice of using bills of lading. If the expense bill cannot be furnished reason should be given and information should be supplied as to date of shipment, originating point, destination, kind of property, weight, date and routing.

34. Supplies, vouchers for purchase of.—In vouchers for the purchase of supplies, each item of purchase should show the number of units, kind of unit, and the price or rate per unit, as well as the total cost, in order that a satisfactory and intelligent examination of such vouchers can be made. Where items appear on vouchers the propriety of which would be open to question as to their being a proper charge against the United States, affirmative statement should appear explanatory of such items. Examples of this class are articles of personal wearing apparel, articles for the personal comfort of the employee, repairs to equipment similar to that in use by contractors on the work, etc.

35. Telephone tolls, information on vouchers covering.—Vouchers for telephone toll calls should name the places between which the conversations were held and the names of the parties conversing, with statement as to rate, minimum and additional, together with an affirmative statement that such toll calls were necessary on account of official business.

36. Unit prices, where different for different dimensions.—Where lumber, or other material, is purchased under advertisement and the proposal gives different prices per unit according to dimensions, or otherwise, it is necessary that the vouchers representing payment should properly identify the items purchased with those bid.

VOUCHERS AND CLAIMS, CERTIFICATION AND APPROVAL OF.

Approval by Supervising Engineer, par. 3.

Changes, par. 5.

Distinction between certification and approval, par. 1.

Payment not to be made before certification, par. 6.

Reimbursement vouchers, par. 7.

Vouchers not to be certified or approved by special fiscal agents, par. 4.

Who may certify, par. 2.

(See VOUCHERS, PREPARATION AND PAYMENT OF.)

1. **Distinction between certification and approval.**—Certification is the statement of an administrative officer, over his signature, that (a) services in a given amount have been performed at stated rates for official purposes, and a definite amount is due therefor, not having previously been paid; or (b) articles in stated quantities have been received at stated rates, and were authorized, necessary, and secured in accordance with law and for official use or mercantile stores, and that a definite amount is due therefor, not having previously been paid. Approval is the statement of an administrative officer, over his signature, that the action of a subordinate is approved. Such superior officer need not necessarily have personal knowledge of the matter covered by the voucher or claim, but his approval is given because of his confidence in the certifying officer and his reliance upon the system whereby the accuracy of the certificate is assured. Only one certification is necessary unless one officer certifies to certain facts connected with the account and another officer to others. There may be any number of approvals, however, depending upon the size of the organization, and the number of officers through whom the matter goes from the certifying officer to the highest approving officer. It is desirable, however, to concentrate responsibility and to limit the number of approvals and the amount of routine record work.

2. **Who may certify.**—Every voucher or claim must be certified by some one having complete knowledge of the facts. Such person may rely upon the initials of his subordinates at the left of the certification, indicating that the details of the account have been examined by them; it should never, however, even for the services of a single individual, be sent to some superior officer at a distant point without certification, because, while the superior may be willing to approve the certificate of his subordinate, he can not of himself certify as to the performance of the service. Certification should therefore be by the officer of highest rank who has personal and immediate knowledge of the subject matter of the voucher or claim, either through having personally handled the transaction, or by having in his possession the record of its having been handled

by others. Accordingly service may properly be certified to by the office manager or chief clerk, if all of the original service records, such as time books, memoranda of time accounts, and records of charges against employees, are uniformly sent to his office and filed under his control. All time sheets should be O. K.'d by the foreman or engineer immediately in charge of the field work. Purchase vouchers may properly be certified by the same officers or by the purchasing agent if the record of the order for and the receipt of the articles is finally filed with him. Invoices for goods received should be O. K.'d by the receiving officer.

See original record.
3. Approval by supervising engineer.—When supervising and project officers have designated certain men to certify to vouchers or claims, and are satisfied with the method by which they insure the propriety of such certifications, they will probably be willing thereafter to give their approval to such accounts. Before transmittal to the Director, vouchers and claims should be approved by or on behalf of the supervising engineer; in the latter case the approval being by some person designated by him as acting supervising engineer. Authority for such designation must be on file in the Director's office. The Director will not approve requisitions for the advance of funds on vouchers which are not properly certified and approved until such approval or certification is obtained by wire or mail. Should he designate the project manager in this way it will make unnecessary the project engineer's approval intermediate between the certification and the approval of the supervising engineer.

4. Vouchers not to be certified or approved by special fiscal agents.—Special fiscal agents should not certify or approve vouchers which they pay, nor should they submit certificates signed by themselves in explanation of apparent incorrect statement of vouchers. Such certificates should be certified and approved in the manner outlined in paragraphs 2 and 3 hereof.

5. Changes.—The certifying and approving officer should not change in any particular by erasure or otherwise the wording of the printed certificate on the vouchers. The only exception to this may be the changing of the certificate on a traveling expense account to conform to the travel order, or in case of disability claims, where the following certificate should be substituted for the usual certificate of service:

Approved in accordance with order of Secretary of Labor dated, under Act of May 30, 1908, in pursuance of certificate of disability hereto attached.

In case payments are made for Sundays and legal holidays, the following should be added to the certificate:

Other employees of the same class and employed at the same place were required to and did work on Sundays and legal holidays.

(See INJURIES, COMPENSATION FOR.)

6. Payment not to be made before certification.—Special fiscal agents will not pay vouchers or payrolls until they are properly certified by a person having personal knowledge of the transaction, and who is duly authorized to incur the expenditure. Time checks for personal services paid on presentation and listed on an open payroll, should be checked against the personnel cards and initialed by the payroll clerk prior to payment. Payment of vouchers or payrolls should not be made without approval by the supervising engineer, or some person duly authorized in writing by the supervising engineer to approve for him, unless the special fiscal agent holds a letter from the supervising engineer authorizing him to accept certification or approval by stated persons, and agreeing to give subsequent approval to such vouchers, or to protect the special fiscal agent in the payments made.

7. Reimbursement vouchers.—Reimbursement vouchers of supervising engineers, employees of detached offices, Chief Electrical Engineer's office, Los Angeles, Cal., Cement Expert's office, Denver, Colo., Transportation Office, Chicago, Ill., and employees of the Director's office may be paid by special fiscal agents upon presentation without approval if the employee holds a travel order authorizing the travel covered by the reimbursement voucher. Such vouchers will receive approval in the Director's office.

VOUCHERS AND CLAIMS, MEMORANDUM COPIES OF.

For accounts chargeable in whole to the projects where vouchers are prepared there should be made one memorandum copy for the

project office and one for the Director's office. For accounts chargeable in whole or in part to other projects than the one where the voucher is made there should be sent to the Director's office one memorandum for the bookkeeping records at that point, and one each for all of the projects affected to be used in the Director's office as debit notices to such projects.

WATER, APPROPRIATION OF.

(*See also* RIGHTS OF WAY, APPLICATIONS FOR).

1. **Filings.**—Before the filing of the first notice of appropriation of water in any State the matter of the advisability of making such filing should be submitted to the Director. Authority to act in the name of the Secretary of the Interior can be obtained by applying to the Director who is empowered by the Secretary of the Interior to designate suitable persons to act in his behalf. When the notice has been prepared copy should be promptly sent to the Director and a copy should also be submitted to the United States district attorney, calling his attention to the instructions of the Attorney-General, dated September 14, 1903, providing for giving advice to the engineers of the Service concerning the preparation of such notices, and requesting any suggestions which he may have to offer in regard to the form submitted. The original notice, with evidence that it has been recorded in the proper State or Territorial office, should be promptly forwarded to the Director.

2. **Navigable streams.**—Congress has control over navigable streams and the waters thereof, and no claim based on appropriation of such waters for irrigation purposes made without the sanction of Congress should be recognized by the Secretary as valid. (February 6, 1905, 33 L. D., 391.)

WATER, DELIVERY OF.

The Secretary of the Interior may, by rules and regulations, control the delivery of water furnished in pursuance of contract or water-right application, and may regulate individual headgates or withhold the waters in order to enforce such rules or regulations. The amount of water to be furnished per annum per acre of irrigable land will be fixed by the Secretary of the Interior for each project, and will depend upon varying local conditions. (37 L. D., 468.)

WATER, DISPOSAL OF, UNDER ACT OF FEBRUARY 21, 1911 (36 STAT., 925).

Water from Government reservoirs built for the irrigation of arid lands under the Reclamation Act, where any surplus is available will, as a general rule, be used to supplement the supply for lands already under irrigation, which supply must otherwise remain deficient, rather than used to enlarge the area of the Government project by bringing into it lands as yet not irrigated. This general principle is not to prevail over local conditions and circumstances which may make the opposite course seem wiser in any particular case, nor to be so applied as to encourage or permit the non-Government projects requesting the use of water from Government reservoirs to extend their own areas in such manner as may threaten a new deficiency in their supply. Such non-Government projects should contribute to the cost of storage and delivery upon an equitable basis. (Secretary, November 6, 1911.) The Secretary subsequently directed that each case be given separate consideration upon its merits.

WATER, RENTAL OF.

Prior to the formal opening of a project or unit thereof by public notice under the provisions of the Reclamation Act, such waters as may be available may be furnished on a temporary rental basis after specific authority has been obtained therefor. Suitable forms of rental agreements may be obtained upon application to the Director.

WATER RIGHTS.

- Application by desert-land entrymen, par. 6.
- Area on which payment must be made, par. 13.
- Carey Act lands, furnishing water to, par. 9.
- Circular of February 6, 1913, par. 1.
- Definition of lands in private ownership, par. 2.
- Furnishing water to lands on which building charges are in arrears, par. 11.
- Joint owners, furnishing water to, par. 4.
- Priorities to be ascertained, par. 15.
- Private lands for which application may be made, par. 3.

Quantity of water to be furnished, par. 7.

Requirements as to residence by private land owners, par. 14.

School grounds, furnishing water to, par. 10.

State government, agencies of, par. 8.

State lands, purchase of, par. 5.

Subdivision of private lands into small, irregular agricultural or horticultural lots, par. 16.

Water-right certificate, effect of issuance, par. 12.

(See also WATER RIGHTS, CHARGES AND RECORDS FOR; WATER, APPROPRIATION OF; WATER DELIVERY OF; WATER, DISPOSAL OF UNDER ACT OF FEBRUARY 21, 1911; WATER, RENTAL OF).

1. Circular of February 6, 1913.—For laws and regulations relating to entries, water-right applications, cancellation, credits, residence, widows and heirs of entrymen, soldiers and sailors, contests, vested rights, payments, forfeitures, etc., see General Reclamation Circular approved February 6, 1913, as amended to date.

2. Definition of land in private ownership.—The term "land in private ownership" includes all land which was patented at the date of withdrawal under the Reclamation Act or which was then covered by entry not afterwards cancelled. For this purpose desert land entry may be classed as land in private ownership, and a homestead entry made prior to the reclamation withdrawal will be classed similarly. The applicant is required to state accurately upon the proper form the nature of his interest in the land, and this must be such that it can ripen into a perfect title at or before the time when the last instalment of the water charge is due.

3. Private lands for which application may be made.—Having the necessary qualifications as to ownership and residence an applicant may make water-right application regardless of whether he holds or has held other water rights under the Reclamation Act, provided that the total area of land so held plus the area applied for does not exceed the maximum area fixed for private land holdings under the project, nor in any event 160 acres. The landowner may be the purchaser of the right to the use of the water for separate tracts at the same time, provided he can properly qualify and that the tracts involved do not exceed 160 acres in the aggregate. (Secy. to Wm. B. Bridgman, Sunnyside, Wash., Nov. 20, '09.)

4. **Joint owners, furnishing water to.**—Where a tract of land under a reclamation project is owned by two or more persons, jointly owners, unless each is a resident or an occupant of the land as provided in Section 5 of the Reclamation Act, no right to the use of water to irrigate the same can be acquired thereunder. (Secretary, in letter to Director of the Reclamation Service, January 12, 1910.)

5. **State lands, purchasers of.**—Purchasers of State lands having contracts in good standing—that is, not in default—will be permitted to subscribe for and purchase water-rights therefor subject to the limit of area prescribed and the purchaser must comply with the requirements of residence, cultivation and payments.

6. **Application by desert-land entryman.**—The water-right application of a desert-land entryman under the act of June 27, 1906 (34 Stat., 520), may be forfeited upon his failure to make the payments as they become due.

7. **Quantity of water to be furnished.**—The quantitative measure of the water right sold is that quantity of water which shall be beneficially used for the irrigation of the irrigable lands up to, but not exceeding the number of acre-feet per acre per annum, measured at the land, as stated in the water-right application; and in no case exceeding the share, proportionate to irrigable acreage, of the water supply actually available as determined by the project manager or other proper officer of the United States, or of its successors in the control of the project, during the irrigation season for the irrigation of lands under the particular unit. Provided, however, that if measuring devices are not installed at the land, an allowance deemed reasonable by the Reclamation Service official in charge of the project shall be made for losses of water after passing the point of measurement. The expression "measured at the land," occurring in the second paragraph of the form of water-right application, does not mean that the water will actually be measured at the land of the applicant for water right, but that the amount of water stated is to be delivered at the land under the conditions of the water-right application. If the water is measured elsewhere than at the land, due allowance will be made for seepage and evaporation, so that the quantity stated will be available at the land under the conditions set out in the water-right application. (Secretary, February 17, 1908.)

8. **State government, agencies of.**—Agencies of the State

government are entitled to become takers of water under a reclamation project upon equitable contribution to the cost of the project for the land's benefit. (Secretary, May 12, 1909.)

9. **Carey Act lands, furnishing water to.**—Lands required under the provisions thereof may be furnished with an additional supply of water from reclamation projects. (October 11, 1906, 35 L. D., 222.)

10. **School grounds, furnishing water to.**—It has been decided that water may be furnished free of charge to public school grounds within reclamation projects. (Secretary, January 4, 1912.)

11. **Furnishing water to lands on which building charges are in arrears.**—The question having arisen whether water should be furnished in the irrigation season of 1909 for lands on which no part of the building charges had been paid, the said charges having become due under the terms of the public notice on December 1, 1907, and December 1, 1908, but on which all operation and maintenance charges then due had been paid, the entries and water-right applications meanwhile having been held for cancellation, but the proceedings therefor not having been concluded, it was ruled by the Department that the entryman should be permitted to pay the operation and maintenance charges and that water should be furnished until cancellation; upon cancellation the water supply shall be cut off and all payments theretofore made shall be forfeited, including all operation and maintenance charges already paid even though such charges apply to the current irrigation season. In cases where notices of unpaid charges issued by the register and receiver elicit no response from the entrymen of water-right applicants, the entries and applications shall be held for cancellation. (Department ruling of February 9, 1909.)

12. **Water-right certificate, effect of issuance of.**—Upon the issuance of a certificate of water-right application the right evidenced thereby becomes appurtenant to the land, subject to forfeiture for failure to pay the annual installments at the time and in the manner prescribed by law and the regulations. A subsequent purchaser of the land succeeds to the rights and status of the original owner, subject to the same charges and conditions. (First Assistant Secretary, March 20, 1911, 39 L. D., 580.)

13. **Area on which payment must be made.**—An applicant for water rights under a reclamation project is required to pay for

water for the entire irrigable area of his entry as shown on the plat, and where mistake in the plat is alleged as to the irrigable area of the entry, application for correction thereof should be made to the local officer of the Reclamation Service. (First Assistant Secretary, June 4, 1910, 39 L. D., 2.) (*See also FARM UNIT PLATS, PAR. 14.*)

14. Requirements as to residence by private land owners.—Under the provisions of the Act of August 9, 1912 (37 Stat., 265), the owner of private lands within the limits of a Reclamation Project, who has made application for water, must reside upon the land or in the neighborhood until he shall have cultivated and reclaimed the land to the extent required by the Reclamation Act, made payment of all charges then due, and received the final water-right certificate authorized to be issued by the said act. After the issuance of such a final water-right certificate the land owner or his qualified assignees are not required to reside upon the land or in the neighborhood but must continue payment of building and betterment charges until full and final payment of all amounts due on that account has been made, whereupon the land will be relieved of the lien provided for in Section 2 of the said Act, except insofar as it shall relate to the annual charges for operation and maintenance. Under the provisions of Section 3 of the said Act neither a private land owner nor his assignee may hold and receive water for land in excess of the limit of single ownership for which a water right may be purchased, in no case exceeding 160 acres, before full payment of all instalments of building and betterment charges. (Secretary, Sept. 14 and Oct. 18, 1912, to Prof. M. V. O'Shea.)

15. Priorities to be ascertained.—Before undertaking any project it is necessary that the amount and priorities of all vested water rights in the watershed of the proposed project be definitely determined and the rights of all parties fixed in order that the available supply for storage and diversion under the Government system may be correctly ascertained. This may be done by a limiting agreement wherein all of the vested water right owners agree upon their respective rights or by an adjudication of all rights upon the various streams involved or by a combination of the two.

16. Subdivision of private lands into small, irregular agricultural or horticultural lots.—Where private lands are subdivided into relatively small, irregular tracts for agricultural or horticultural purposes, water-right applications should not be ac-

cepted for lands described as such lots until a plat showing the lands so subdivided and with appropriate lot numbers, has been duly recorded in the proper office of the county in which the land is situated and a copy filed in the office of the project manager. This does not refer to lots subdivided into such form and area as to indicate a use thereof for town site rather than for agricultural or horticultural purposes. In the latter case the instructions set forth in General Land Office and Reclamation Service Circular approved February 6, 1913, shall be followed.

WATER RIGHTS, CHARGES AND RECORDS FOR.

Accruals, entry of on water users' accounts, par. 8.

Classification, par. 1.

Collections, when entered, par. 9.

Forfeitures, accounting for, par. 10.

Form used for recording, par. 3.

Opening water users' accounts, par. 7.

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1. Classification.—Water rights under Service projects are of five classes, viz:

(a) Vested rights served through the system of and under contract with the Reclamation Service;

(b) Vested rights sufficient for partial irrigation, served through the Service systems with additional water supplied under contract with the Service;

(c) Vested rights sufficient for partial irrigation served through the Service systems and additional water supplied under water-right application;

(d) New rights initiated by acceptance of water-right application;

(e) New rights for townsites or for power secured by contract with the Service.

Temporary water rental agreements are not covered by these instructions. For every water right served through the Service systems the project records should show the name of the owner or

applicant, the form, number, date and terms of the water-right agreement; the description of the lands to which it is attached; and accounts for the water-right charges thereon.

2. **Water-right charges.**—All water-right charges are divided into annual instalments which should be designated in the book-keeping records and reports by the calendar year in which they accrue or become due, as “due in 1907,” etc., not *for* 1907, and should not be designated as first instalment, second instalment, etc. Each instalment of water-right charges is divided into two portions, viz: the portions for the building charge, which is a fixed and usually a flat charge per acre of irrigable land per annum (except in the cases of vested rights served under contract, where they may be smaller or no building charges); and the portion for operation and maintenance, which may be a flat charge per acre fixed annually, or a fixed charge per acre per annum plus a graded charge fixed in proportion to the quantity of water furnished. The maturity and amount of each portion of the several instalments of water-right charges is fixed by (a), public notices, farm unit plats and water-right applications; or (b), Service contracts. Care should be taken to distinguish between the dates when the portions of the several annual instalments accrue or become due, and the subsequent dates when such accrued charges must be paid.

3. **Form used for recording.**—The project records for showing water rights and water-right charges recorded in the local land offices will be in three forms, viz: (a) record of water rights, on water users’ journal (Form 7-863); (b) record of lands, on cards, Form 7-858, prepared from the farm unit records and record of water-right sheets; (c) water users’ ledger, on loose leaf sheets, Form 7-860, prepared from the record of water-right sheets and from the records of payments made. Each record is self-indexed and furnishes cross references to the others, thus making other indexes unnecessary.

4. **Records of water rights.**—For water-right applications on Form “A” the original will be retained in the project office and copies sent to the Director, supervising engineer, and applicant. Applications on Form “B” are required to be accompanied by five copies one being for each of the following, viz.: the director, supervising engineer, project manager, the applicant, and the Returns Office. The original will be forwarded to the Director for trans-

mission to the Auditor (*see p. 524*). The applications will be given serial numbers and should be registered in serial order in the water users' journal.

5. Record of lands.—From the farm-unit records, a card, Form 7-858, should be prepared for each public land farm unit and for each known holding of private land within the project. From the record of water rights as received, the name and address of each applicant and the date and number of the water-right application should be entered on the proper card. If, in the case of private land, no card has been previously prepared, or if, because of subdivision or transfer, etc., the descriptions are changed, new cards with the proper references should be prepared and filed and the old cards removed to a dead file. These cards, arranged serially by townships, ranges, sections, and farm units, or legal subdivisional descriptions of private lands, will show the names of persons successively owning or applying for water rights on each parcel of land described, and the numbers of the applications or contracts therefor. The form as prepared must be used to provide the index above noted, but the reverse of the card may also be used for a record of the land classification, including areas irrigable and non-irrigable, rights of way areas, the location of the land in the irrigation system, showing the canals, laterals, and turnouts by which it is served, and other data necessary for the satisfactory operation of the system when such data are to be indexed by land descriptions. On some projects a separate set of cards is used for this purpose. If satisfactory, such records may be continued, but where such records are not kept or where for any reason it is desirable to combine the series of cards, the reverse of Form 7-858 may be used for this purpose and on requisition any desired printing and ruling will be placed on it. The records on the faces of the cards will be prepared by the accounting section, but when the reverse is used as herein suggested, the file of cards may be kept wherever most convenient for the operating section.

6. Water users' ledger.—Records on Form 7-860 in loose leaf form arranged ^{seriatim} alphabetically by names of water users will show a ledger account with each water user. This account will show the dates and amounts of both portions of the several annual instalments as they accrue, and the dates and amounts of cash collected thereon. It will furnish a detailed auxiliary record supporting the general ledger accounts, uncollected water right building

charges, and the sum of the uncollected items shown on this record should agree with the sum of the balances in the above named accounts.

7. Opening water users' accounts.—From the water users' journal sheets, ledger accounts should be opened with each water user on Form 7-860 which is of the same size as the general ledger and other similar records and may be kept in the same binder if desired. These accounts should show the essential facts of the water-right agreement subject to the general terms of the public notices. One line of this ledger sheet should be given to each portion of each instalment and to the further subdivisions of the portions for operation and maintenance when such portions are divided into two parts accruing on different dates; also where the portion for operation and maintenance consists of a flat charge per acre of irrigable land and an additional charge per acre-foot of water furnished. Both debits and credits for each portion of an instalment should be entered on the same line. The amounts accrued and uncollected will be represented by the debits on lines that do not show corresponding credits.

8. Accruals, entry of, on water users' accounts.—On the dates when the portions of the several annual instalments become due, the necessary debit entries should be made, showing dates, acres or acre-feet chargeable for, rates and amounts on the respective water users' accounts in the water users' ledger, and at the end of the month general ledger entries should be made for the total of all such accrued charges, debiting uncollected water-right building charges, and crediting building charges current calendar year 19—, for the whole amount of accrued building charges; and debiting uncollected water-right operation and maintenance charges, and crediting operation and maintenance charges current calendar year 19—, for the whole amount of accrued operation and maintenance charges.

9. Collections, when entered.—On the dates when collections are made from water users by special fiscal agents to be applied in settlement of all or part of either portion of an annual instalment, credit entries should be made showing date and number of special fiscal agent's receipt therefor (Form 7-459) on the respective water users' accounts in the record of water users. At the end of the month credit uncollected water-right building, or operation and maintenance charges, and debit the collection vouchers with the total

of such collections. The records herein provided for should be kept in accordance with the foregoing instructions. Variations therefrom would necessitate other records that are not required by this system.

10. Forfeitures, accounting for.—"If an entry subject to the Reclamation Act of June 17, 1902 (32 Stat. 388), is cancelled or relinquished, the payment for water right charges already made and not assigned in writing to a prospective or succeeding entryman under the provisions of paragraph 62 of the circular of May 31, 1910, are forfeited."

In case of forfeitures, the account in the water users' record should be transferred to a division indexed "Forfeitures" in the back of the binder and adjustments made in the general ledger accounts, debiting "Building charges," and "Operation and maintenance charges," for the calendar year for which any collections have been made and crediting "Building charges forfeited," and "Operation and maintenance charges forfeited," with the total amounts under each. If any accrued and uncollected charges have been assessed and taken up in "Accounts Receivable," correcting entry will be made, crediting "Uncollected W. R. building charges," and "Uncollected W. R. operation and maintenance charges," and debiting "Building charges," and "Operation and maintenance charges," for the calendar years affected.

11. Receipts for and reports of collections.—Special fiscal agents should issue to each water-right applicant tendering complete and satisfactory payment a receipt on Form 7-468.

12. Report of lands.—Form 7-861, Report of Lands, should also be made up promptly at the end of each month and should accompany the balance sheet and other fiscal papers which are forwarded to the Director monthly. It should show the total number of irrigable acres on approved farm unit plats; the number for which water-right applications have been accepted, or vested water rights served under contracts, and the balance, the number for which water-right applications have not been accepted, or vested water rights served under contract. There should be shown for public lands the number of units, and the irrigable acreage of land remaining available for homestead entry. In the two portions of the statement of repayments there should be shown by years the number of water users, the amount of accruals, the amount collected and the amount outstanding. If any advance payments have been

made, they should be shown in the proper column. These data should be reported for building charges as well as for operation and maintenance. These data will be taken from the individual accounts of the water users appearing in the Water Users' ledger accounts, Form 7-860. In order to prove the correctness of the figures appearing on this report it should be compared with the accounts carried in the general ledger. The report should be signed by the clerk who prepares it and by the project engineer. Forfeited payments should be entered separately from accruals and payments.

WELLS.

1. **Drilling and paying for.**—The reclamation fund cannot be used for drilling artesian wells for exploration. Such wells may be paid for from the reclamation fund only in cases where there is sufficient knowledge in advance to make it probable that water will be obtained from them in sufficient quantities for the irrigation of lands, with the probability that the cost will be returned to the reclamation fund. (March 3, 1903, 32 L. D., 278.)

2. **Drilling to determine availability of underground waters.**—The drilling of wells in the vicinity of an irrigation project for the purpose of determining whether underground water exists that may be available in connection with the project comes within the power conferred by section 2 of the Reclamation Act, "to make examinations and surveys * * * for the development of waters." (March 30, 1906, 34 L. D., 533.)

WITHDRAWAL OF LANDS.

Date withdrawal becomes effective, par. 2.

Farm-unit plats, par. 11.

First-form withdrawals, pars. 6-9.

Information, par. 4.

Leases, par. 9.

Mineral lands, par. 3.

Publicity-land descriptions, par. 5.

Recommendations, par. 1.

Scope of withdrawal, par. 8.

Second-form withdrawals, pars. 10-11.

Status of lands under second form, pars. 10-11.

Unsurveyed land, par. 6.

1. **Recommendations.**—Under Sec. 3 of the Reclamation Act, the Secretary of the Interior is authorized to “withdraw from public entry the lands required for any irrigation works * * * and to withdraw from entry except under the homestead laws any public lands believed to be susceptible of irrigation from said works.” Withdrawals for the purposes of examination and survey of a possible reclamation project should be recommended as soon as the engineer is satisfied that a particular locality presents such advantages for construction of irrigation works as to be worthy of investigation. Withdrawals of lands for purposes both of constructing irrigation works and for irrigation may be made prior to such examination and survey. (32 L. D., 6.)

2. **Date withdrawal becomes effective.**—A withdrawal becomes effective to reserve the land from entry on the date when the Secretary approves the recommendation therefor. Upon the cancellation of an existing entry, any reclamation withdrawal of record becomes effective as to the lands covered thereby without further order. (32 L. D., 520.)

3. **Mineral lands.**—Lands valuable for mineral deposits, although embraced within the limits of withdrawal under the second form, are not affected by such withdrawal with respect to the privilege of exploring for minerals therein, but the restoration of such lands to entry will not be made unless it should be developed by prospecting that there is a mineral field of commercial value, after which it can be determined what disposition shall be made of the land. However, lands withdrawn under the first form rest under a different principle and are not subject to any lien or claim other than a vested right existing prior to such withdrawal. (35 L. D., 216.)

4. **Information.**

(a) *Furnished by register and receiver.*—General Land Office letter of March 7, 1905, to the registers and receivers, transmitted the instructions of the Secretary of the Interior that the registers and receivers of the several land districts in which the reclamation projects were located should furnish to all parties making inquiries with a view to actual settlement full information relative to public lands included in the projects and subject to disposal under the Reclamation Act; and that they should also keep the officers of the Reclamation Service fully informed by correspondence of land office conditions appurtenant to such lands.

(b) *Furnished by project managers.*—The officers of the Reclamation Service in charge of the various projects shall keep the registers and receivers of the districts in which the projects are located fully informed respecting the condition and progress of the work of construction, and shall inform inquirers that full information respecting the public land laws affecting tracts to be disposed of under the Reclamation Act may be obtained from the register and receiver of the district in which the lands are located.

5. **Publicity and land descriptions.**—For instructions in regard to avoidance of publicity when preliminary surveys are in progress, see SURVEYS, PAR. 23. For instructions in regard to descriptions of lands, see SURVEYS, PAR. 24.

6. **Unsurveyed land.**—Where the public land surveys have not been extended over the lands in question but are somewhere in the vicinity the lines of these surveys should be projected making liberal allowance for any possible variance in the final land office survey. The description should be by metes and bounds and approximate future subdivisions thus: "A tract described as follows: beginning at a point $5\frac{1}{2}$ miles west of the NW. cor. sec. 6, T. — N., R. — W., — M., thence north $2\frac{3}{4}$ miles, thence west $2\frac{1}{2}$ miles, thence south 1 mile, thence east $\frac{1}{4}$ mile, thence south $1\frac{1}{2}$ miles, thence east 2 miles, thence south $1\frac{1}{4}$ mile, thence east $\frac{1}{4}$ mile, to place of beginning, being an area that will probably be when surveyed, ... sec. ..., ..., sec. T. N., R. W., .. M. When the public-land surveys are at a considerable distance the descriptions should be made with the view to their being plotted on the state maps issued by the General Land Office. The fact that any tract is included in one of the so-called school sections should not prevent a recommendation for its withdrawal because the status of such lands depends upon a variety of conditions and the decision regarding the status is left to the General Land Office.

FIRST-FORM WITHDRAWALS.

7. **Status of first-form withdrawals.**—The first form of withdrawal authorized by Sec. 3 of the Reclamation Act for irrigation works has the force of a legislative withdrawal and is effective to withdraw from other disposition than that contemplated by the said form of withdrawal all the lands within the designated limits to which a right has not vested (32 L. D., 387). Any use or occupation of such lands, except under lease with the Government, con-

stitutes a trespass. The discretion of the Secretary in making first-form withdrawals of lands cannot be questioned, and no application to enter can be allowed on the ground that the land is not needed. (38 L. D., 349.)

8. Notice to settlers on withdrawn lands.—(a) Whenever knowledge is acquired by any engineer or employee of the Reclamation Service that any person has settled upon lands withdrawn under the first form, or upon lands withdrawn under the second form, before they have been declared subject to entry, and after such withdrawal, written notice be served upon the settler to the effect that the land is not subject to settlement, and that no preference right can be acquired thereby in the event of the future opening of the land to entry. (b) Where a settler is preparing to make improvements or expenditures upon withdrawn land needed or likely to be needed for reclamation work, or where settlement or occupation interferes or is likely to interfere with the operations of the Service, the notice served shall contain information to the effect that the occupation is illegal and that unless the entryman promptly vacates the land, or shows cause as to why he should not do so, proper steps will be taken in the courts to secure his removal. The notices provided for in (a) and (b) should be limited to statements in substantially the language indicated. (c) If after service of notice to vacate, the entryman does not, within a reasonable time comply with the notice, the engineer shall at once report all facts to the Director of the Reclamation Service, through the supervising engineer in charge of the district embracing the project, the report to contain sufficient information to form basis of appropriate legal action. (d) Copies of notices served by engineers or employees in pursuance of this order will be at once furnished to the local land office and to the Director of the Reclamation Service, through the office of the supervising engineer. (Secretary, October 3, 1912.)

8. Scope of withdrawal.—First form withdrawals should embrace not only all lands required for the construction of the main irrigation works, but also for minor structures, such as diversion weirs, sluiceways, operation and maintenance headquarters, inspector's and patrolman's quarters, etc., except when they are located within the right-of-way for canals reserved by law and are properly a part of the operation and maintenance works. Withdrawals under the first form should also be made to provide pasture

for Government animals used in carrying on the operations under the act. (Secretary, March 21, 1910, Lower Yellowstone Project.) In some cases, legal questions may be involved and the examiner should be consulted. The recommendation for withdrawal should be made with full statement of facts so that the Director may determine the propriety of recommending the withdrawal.

[9. **Leases.**—Temporary leases may be made covering lands acquired for irrigation works or withdrawn under the first form to the extent that such leases will not interfere with the use and withdrawal of the lands for the purpose of the Reclamation Act. As opportunity arises for the lease of such lands, the supervising engineer should obtain competitive proposals wherever practicable, specifying the minimum price that will be considered. Where the lands are sufficient for all probable applicants as in the case of grazing lands, the officer may fix the price and give public notice that he will receive applications. In such cases, he should give preference to the settlers and landowners under the project. Competition may not be dispensed with except under circumstances showing conclusively that competition is impracticable, and certificate signed or approved by the supervising engineer must accompany such leases when submitted. Leases will not be made for a period longer than five years without special authority from the Director upon an application therefor giving reasons. Form of lease has been adopted which should be followed. Where material variations are desirable or some new form is necessary, a draft should be submitted to the Director with full report of all the features in the case. (See LEASE OF GOVERNMENT LANDS, PAR. 2.)]

SECOND-FORM WITHDRAWAL.

10. **Status of lands under second form.**—Under section 3 of the Reclamation Act, lands withdrawn under the second form were open only to entry under the provisions, limitations, changes, terms and conditions of the homestead act. In pursuance, however, of the provisions of the act of June 25, 1910 (36 Stat., 835), as amended by the act of February 18, 1911 (36 Stat., 917), homestead entry is not allowed on lands withdrawn under the second form until farm-unit plats therefor have been filed and the public notice issued by the Secretary, except in case of relinquishment of a homestead entry made prior to June 25, 1910.

11. Farm-unit plats, effect of filing.—In accordance with Departmental order of July 21, 1908, the filing in the office of the Commissioner of the General Land Office and in the local land offices of farm-unit plats (other than preliminary) approved by the Secretary of the Interior shall be regarded as equivalent to an order withdrawing such lands under the second form under said act, and as an order changing to the second form any withdrawal of the first form then effective as to any such tracts. In case of the exclusion from a farm unit of any portion thereof by cancellation, recommendation for withdrawal under the first form should be made simultaneously with the farm unit amendment, if the land is required for first form purposes.

WITNESSES, MEMBERS OF SERVICE AS.

Section 850 of the Revised Statutes provides that when any clerk or other officer of the United States is sent away from his place of business as a witness for the Government, his necessary expenses stated in items and sworn to in going, returning and attendance on the court shall be audited and paid; but no mileage or other compensation in addition to his salary shall in any case be allowed. Accordingly, whenever a clerk or other officer of the Service is subpoenaed to testify on behalf of the United States, his salary will be paid as if he were on duty during the period of his absence in pursuance of such subpoena. He should keep a memorandum of his necessary expenses in going and returning and attendance on the court and should prepare a sworn statement of the same and present it to the clerk of the court for payment. Fares on railroads and Pullman accommodations should not be paid for with transportation requests, but should be paid for in cash and included in the expense account presented to the clerk of the court.

YOUNG MEN'S CHRISTIAN ASSOCIATION.

The Secretary of the Interior may employ trained secretaries of the association to improve the conditions in construction camps and to look after the sanitary and related matters as incidental to the employment and as a part of the compensation of said employees and payment therefor may be made from the reclamation fund. (April 9, 1908, 14 Compt., 672.)

FEDERAL AND STATE LAWS RELATING TO THE RECLAMATION OF ARID LANDS BY THE UNITED STATES.

RECLAMATION ACT.

AN ACT Appropriating the receipts from the sale and disposal of public lands in certain States and Territories to the construction of irrigation works for the reclamation of arid lands.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all moneys received from the sale and disposal of public lands in Arizona, California, Colorado, Idaho, Kansas, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, and Wyoming, beginning with the fiscal year ending June thirtieth, nineteen hundred and one, including the surplus of fees and commissions in excess of allowances to registers and receivers, and excepting the five per centum of the proceeds of the sales of public lands in the above States set aside by law for educational and other purposes, shall be, and the same are hereby, reserved, set aside, and appropriated as a special fund in the Treasury to be known as the "reclamation fund," to be used in the examination and survey for and the construction and maintenance of irrigation works for the storage, diversion, and development of waters for the reclamation of arid and semiarid lands in the said States and Territories, and for the payment of all other expenditures provided for in this act: *Provided,* That in case the receipts from the sale and disposal of public lands other than those realized from the sale and disposal of lands referred to in this section are insufficient to meet the requirements for the support of agricultural colleges in the several States and Territories, under the act of August thirtieth, eighteen hundred and ninety, entitled "An act to apply a portion of the proceeds of the public lands to the more complete endowment and support of the colleges for the benefit of agriculture and the mechanic arts, established under the provisions of an act of Congress approved July second, eighteen hundred and sixty-two," the deficiency, if any, in the sum necessary for the support of the said colleges shall be provided for from any moneys in the Treasury not otherwise appropriated.

SEC. 2. That the Secretary of the Interior is hereby authorized and directed to make examinations and surveys for, and to locate and construct, as herein provided, irrigation works for the storage, diversion, and development of waters, including artesian wells, and to report to Congress at the beginning of each regular session as to the results of such examinations and surveys, giving estimates of cost of all contemplated works, the quantity and location of the

lands which can be irrigated therefrom, and all facts relative to the practicability of each irrigation project; also the cost of works in process of construction as well as of those which have been completed.

SEC. 3. That the Secretary of the Interior shall, before giving the public notice provided for in section four of this act, withdraw from public entry the lands required for any irrigation works contemplated under the provisions of this act, and shall restore to public entry any of the lands so withdrawn when, in his judgment, such lands are not required for the purposes of this act; and the Secretary of the Interior is hereby authorized, at or immediately prior to the time of beginning the surveys for any contemplated irrigation works, to withdraw from entry, except under the homestead laws, any public lands believed to be susceptible of irrigation from said works: *Provided*, That all lands entered and entries made under the homestead laws within areas so withdrawn during such withdrawal shall be subject to all the provisions, limitations, charges, terms, and conditions of this act; that said surveys shall be prosecuted diligently to completion, and upon the completion thereof, and of the necessary maps, plans, and estimates of cost, the Secretary of the Interior shall determine whether or not said project is practicable and advisable, and if determined to be impracticable or unadvisable he shall thereupon restore said lands to entry; that public lands which it is proposed to irrigate by means of any contemplated works shall be subject to entry only under the provisions of the homestead laws in tracts of not less than forty nor more than one hundred and sixty acres, and shall be subject to the limitations, charges, terms, and conditions herein provided: *Provided*, That the commutation provisions of the homestead laws shall not apply to entries made under this act.

SEC. 4. That upon the determination by the Secretary of the Interior that any irrigation project is practicable, he may cause to be let contracts for the construction of the same, in such portions or sections as it may be practicable to construct and complete as **parts of the whole project**, providing the necessary funds for such portions or sections are available in the reclamation fund, and thereupon he shall give public notice of the lands irrigable under such project, and limit of area per entry, which limit shall represent the acreage which, in the opinion of the Secretary, may be reasonably required for the support of a family upon the lands in question; also of the charges which shall be made per acre upon the said entries, and upon lands in private ownership which may be irrigated by the waters of the said irrigation project, and the number of annual installments, not exceeding ten, in which such charges shall be paid and the time when such payments shall commence. The said charges shall be determined with a view of returning to the reclamation fund the estimated cost of construction of the project,

and shall be apportioned equitably: *Provided*, That in all construction work eight hours shall constitute a day's work, and no Mongolian labor shall be employed thereon.

SEC. 5. That the entryman upon lands to be irrigated by such works shall, in addition to compliance with the homestead laws, reclaim at least one-half of the total irrigable area of his entry for agricultural purposes, and before receiving patent for the lands covered by his entry shall pay to the Government the charges apportioned against such tract, as provided in section 4. No right to the use of water for land in private ownership shall be sold for a tract exceeding one hundred and sixty acres to any one landowner, and no such sale shall be made to any landowner unless he be an actual bona fide resident on such land, or occupant thereof residing in the neighborhood of said land, and no such right shall permanently attach until all payments therefor are made. The annual installments shall be paid to the receiver of the local land office of the district in which the land is situated, and a failure to make any two payments when due shall render the entry subject to cancellation, with the forfeiture of all rights under this act, as well as of any moneys already paid thereon. All moneys received from the above sources shall be paid into the reclamation fund. Registers and receivers shall be allowed the usual commissions on all moneys paid for lands entered under this act.

SEC. 6. That the Secretary of the Interior is hereby authorized and directed to use the reclamation fund for the operation and maintenance of all reservoirs and irrigation works constructed under the provisions of this act: *Provided*, That when the payments required by this act are made for the major portion of the lands irrigated from the waters of any of the works herein provided for, then the management and operation of such irrigation works shall pass to the owners of the lands irrigated thereby, to be maintained at their expense under such form of organization and under such rules and regulations as may be acceptable to the Secretary of the Interior: *Provided*, That the title to and the management and operation of the reservoirs and the works necessary for their protection and operation shall remain in the Government until otherwise provided by Congress.

SEC. 7. That where in carrying out the provisions of this act it becomes necessary to acquire any rights or property, the Secretary of the Interior is hereby authorized to acquire the same for the United States by purchase or by condemnation under judicial process, and to pay from the reclamation fund the sums which may be needed for that purpose, and it shall be the duty of the Attorney General of the United States upon every application of the Secretary of the Interior, under this act, to cause proceedings to be commenced for condemnation within thirty days from the receipt of the application at the Department of Justice.

SEC. 8. That nothing in this act shall be construed as affecting or intended to affect or to in any way interfere with the laws of any State or Territory relating to the control, appropriation, use, or distribution of water used in irrigation, or any vested right acquired thereunder, and the Secretary of the Interior, in carrying out the provisions of this act, shall proceed in conformity with such laws, and nothing herein shall in any way affect any right of any State or of the Federal Government or of any landowner, appropriator, or user of water in, to, or from any interstate stream or the waters thereof: *Provided*, That the right to the use of water acquired under the provisions of this act shall be appurtenant to the land irrigated, and beneficial use shall be the basis, the measure, and the limit of the right.

SEC. 9. [Repealed by sec. 6 of the act of Congress approved June 25, 1910 (36 Stat. L., 835)]. That it is hereby declared to be the duty of the Secretary of the Interior in carrying out the provisions of this act, so far as the same may be practicable and subject to the existence of feasible irrigation projects, to expend the major portion of the funds arising from the sale of public lands within each State and Territory hereinbefore named for the benefit of arid and semiarid lands within the limits of such State or Territory: *Provided*, That the Secretary may temporarily use such portion of said funds for the benefit of arid or semiarid lands in any particular State or Territory hereinbefore named as he may deem advisable, but when so used the excess shall be restored to the fund as soon as practicable, to the end that ultimately, and in any event, within each ten-year period after the passage of this act, the expenditures for the benefit of the said States and Territories shall be equalized according to the proportions and subject to the conditions as to practicability and feasibility aforesaid.

SEC. 10. That the Secretary of the Interior is hereby authorized to perform any and all acts and to make such rules and regulations as may be necessary and proper for the purpose of carrying the provisions of this act into full force and effect.

Approved, June 17, 1902. (32 Stat., 388.)

USE OF CONSTRUCTION MATERIALS FROM PUBLIC LANDS AND FORESTS.

AN ACT Authorizing the use of earth, stone, and timber on the public lands and forest reserves of the United States in the construction of works under the national irrigation law.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in carrying out the provisions of the national irrigation law, approved June seventeenth, nineteen hundred and two, and in constructing works thereunder, the Secretary of the Interior is hereby authorized to use

and to permit the use by those engaged in the construction of works under said law, under rules and regulations to be prescribed by him, such earth, stone, and timber from the public lands of the United States as may be required in the construction of such works, and the Secretary of Agriculture is hereby authorized to permit the use of earth, stone, and timber from the forest reserves of the United States for the same purpose, under rules and regulations to be prescribed by him.

Approved, February 8, 1905. (33 Stat., 706.)

DISPOSAL OF PROCEEDS OF SALES OF PROPERTY AND REFUNDS OF MONEY.

AN ACT To provide for the covering into the reclamation fund certain proceeds of sales of property purchased by the reclamation fund.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be covered into the reclamation fund established under the act of June seventeenth, nineteen hundred and two, known as the reclamation act, the proceeds of the sales of material utilized for temporary work and structures in connection with the operations under the said act, as well as of the sales of all other condemned property which had been purchased under the provisions thereof, and also any moneys refunded in connection with the operations under said reclamation act.

Approved, March 3, 1905. (33 Stat., 1032.)

TOWN SITES AND LEASING POWER.

AN ACT Providing for the withdrawal from public entry of lands needed for town-site purposes in connection with irrigation projects under the reclamation act of June seventeenth, nineteen hundred and two, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior may withdraw from public entry any lands needed for town-site purposes in connection with irrigation projects under the reclamation act of June seventeenth, nineteen hundred and two, not exceeding one hundred and sixty acres in each case, and survey and subdivide the same into town lots, with appropriate reservations for public purposes.

SEC. 2. That the lots so surveyed shall be appraised under the direction of the Secretary of the Interior and sold under his direction at not less than their appraised value at public auction to the highest bidders, from time to time, for cash, and the lots offered for sale and not disposed of may afterwards be sold at not less than the appraised value under such regulations as the Secretary of the In-

terior may prescribe. Reclamation funds may be used to defray the necessary expenses of appraisalment and sale, and the proceeds of such sales shall be covered into the reclamation fund.

SEC. 3. That the public reservations in such town sites shall be improved and maintained by the town authorities at the expense of the town; and upon the organization thereof as municipal corporations the said reservations shall be conveyed to such corporations by the Secretary of the Interior, subject to the condition that they will be used forever for public purposes.

SEC. 4. That the Secretary of the Interior shall, in accordance with the provisions of the reclamation act, provide for water rights in amount he may deem necessary for the towns established as herein provided, and may enter into contract with the proper authorities of such towns, and other towns or cities on or in the immediate vicinity of irrigation projects, which shall have a water right from the same source as that of said project for the delivery of such water supply to some convenient point, and for the payment into the reclamation fund of charges for the same to be paid by such towns or cities, which charges shall not be less nor upon terms more favorable than those fixed by the Secretary of the Interior for the irrigation project from which the water is taken.

SEC. 5. [Amended by act of Feb. 24, 1911 (36 Stat., 930.)] That whenever a development of power is necessary for the irrigation of lands under any project undertaken under the said reclamation act, or an opportunity is afforded for the development of power under any such project, the Secretary of the Interior is authorized to lease for a period not exceeding ten years, giving preference to municipal purposes, any surplus power or power privilege, and the moneys derived from such leases shall be covered into the reclamation fund and be placed to the credit of the project from which such power is derived: *Provided*, That no lease shall be made of such surplus power or power privilege as will impair the efficiency of the irrigation project.

Approved, April 16, 1906. (34 Stat., 116.)

LEASING SURPLUS POWER AND POWER PRIVILEGES.

AN ACT To amend an act entitled "An act providing for the withdrawal from public entry of lands needed for town-site purposes in connection with irrigation projects under the reclamation act of June seventeenth, nineteen hundred and two, and for other purposes," approved April sixteenth, nineteen hundred and six.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section five of an act entitled "An act providing for the withdrawal from public entry of lands needed for town-site purposes in connection with irrigation projects under the reclamation act of June seventeenth, nine-

teen hundred and two, and for other purposes," approved April sixteenth, nineteen hundred and six, be amended so as to read as follows:

"SEC. 5. That whenever a development of power is necessary for the irrigation of lands, under any project undertaken under the said reclamation act, or an opportunity is afforded for the development of power under any such project, the Secretary of the Interior is authorized to lease for a period not exceeding ten years, giving preference to municipal purposes, any surplus power or power privilege, and the money derived from such leases shall be covered into the reclamation fund and be placed to the credit of the project from which such power is derived: *Provided*, That no lease shall be made of such surplus power or power privileges as will impair the efficiency of the irrigation project: *Provided further*, That the Secretary of the Interior is authorized, in his discretion, to make such a lease in connection with Rio Grande project in Texas and New Mexico for a longer period not exceeding fifty years, with the approval of the water users' association or associations under any such project, organized in conformity with the rules and regulations prescribed by the Secretary of the Interior in pursuance of section six of the reclamation act approved June seventeenth, nineteen hundred and two."

Approved, February 24, 1911. (36 Stat., 930.)

FARM UNITS, TOWN SITES, AND DESERT-LAND ENTRIES.

AN ACT Providing for the subdivision of lands entered under the reclamation act, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever, in the opinion of the Secretary of the Interior, by reason of market conditions and the special fitness of the soil and climate for the growth of fruit and garden produce, a lesser area than forty acres may be sufficient for the support of a family on lands to be irrigated under the provisions of the act of June seventeenth, nineteen hundred and two, known as the reclamation act, he may fix a lesser area than forty acres as the minimum entry and may establish farm units of not less than ten nor more than one hundred and sixty acres. That wherever it may be necessary, for the purpose of accurate description, to further subdivide lands to be irrigated under the provisions of said reclamation act, the Secretary of the Interior may cause subdivision surveys to be made by the officers of the reclamation service, which subdivisions shall be rectangular in form, except in cases where irregular subdivisions may be necessary in order to provide for practicable and economical irrigation. Such subdivision surveys shall be noted upon the tract books in the Gen-

eral Land Office, and they shall be paid for from the reclamation fund: *Provided*, That an entryman may elect to enter under said reclamation act a lesser area than the minimum limit in any State or Territory.

SEC. 2. That wherever the Secretary of the Interior, in carrying out the provisions of the reclamation act, shall acquire by relinquishment lands covered by a bona fide unperfected entry under the land laws of the United States, the entryman upon such tract may make another and additional entry, as though the entry thus relinquished had not been made.

SEC. 3. That any town site heretofore set apart or established by proclamation of the President, under the provisions of sections twenty-three hundred and eighty and twenty-three hundred and eighty-one of the Revised Statutes of the United States, within or in the vicinity of any reclamation project, may be appraised and disposed of in accordance with the provisions of the act of Congress approved April sixteenth, nineteen hundred and six, entitled "An act providing for the withdrawal from public entry of lands needed for town-site purposes in connection with irrigation projects under the reclamation act of June seventeenth, nineteen hundred and two, and for other purposes"; and all necessary expenses incurred in the appraisal and sale of lands embraced within any such town site shall be paid from the reclamation fund, and the proceeds of the sales of such lands shall be covered into the reclamation fund.

SEC. 4. That in the town sites of Heyburn and Rupert, in Idaho, created and surveyed by the Government, on which town sites settlers have been allowed to establish themselves, and had actually established themselves prior to March fifth, nineteen hundred and six, in permanent buildings not easily moved, the said settlers shall be given the right to purchase the lots so built upon at an appraised valuation for cash, such appraisalment to be made under rules to be prescribed by the Secretary of the Interior. Providing that the limitation on the size of town sites contained in the act of April sixteenth, nineteen hundred and six, entitled "An act providing for the withdrawal from public entry of lands needed for town-site purposes in connection with irrigation projects under the reclamation act of June seventeenth, nineteen hundred and two, and for other purposes," shall not apply to the town sites named in this section; and whenever, in the opinion of the Secretary of the Interior, it shall be advisable for the public interest, he may withdraw and dispose of town sites in excess of one hundred and sixty acres under the provisions of the aforesaid act, approved April sixteenth, nineteen hundred and six, and reclamation funds shall be available for the payment of all expenses incurred in executing the provisions of this act and the aforesaid act of April sixteenth, nineteen hundred and six, and the proceeds of all sales of town sites shall be covered into the reclamation fund.

SEC. 5. That where any bona fide desert-land entry has been or may be embraced within the exterior limits of any land withdrawal or irrigation project under the act entitled "An act appropriating the receipts from the sale and disposal of public lands in certain States and Territories to the construction of irrigation works for the reclamation of arid lands," approved June seventeenth, nineteen hundred and two, and the desert-land entryman has been or may be directly or indirectly hindered, delayed, or prevented from making improvements or from reclaiming the land embraced in any such entry by reason of such land withdrawal or irrigation project, the time during which the desert-land entryman has been or may be so hindered, delayed, or prevented from complying with the desert-land law shall not be computed in determining the time within which such entryman has been or may be required to make improvements or reclaim the land embraced within any such desert-land entry: *Provided*, That if after investigation the irrigation project has been or may be abandoned by the Government, time for compliance with the desert-land law by any such entryman shall begin to run from the date of notice of such abandonment of the project and the restoration to the public domain of the lands withdrawn in connection therewith, and credit shall be allowed for all expenditures and improvements heretofore made on any such desert-land entry of which proof has been filed; but if the reclamation project is carried to completion so as to make available a water supply for the land embraced in any such desert-land entry, the entryman shall thereupon comply with all the provisions of the aforesaid act of June seventeenth, nineteen hundred and two, and shall relinquish all land embraced within his desert-land entry in excess of one hundred and sixty acres, and as to such one hundred and sixty acres retained, he shall be entitled to make final proof and obtain patent upon compliance with the terms of payment prescribed in said act of June seventeenth, nineteen hundred and two, and not otherwise. But nothing herein contained shall be held to require a desert-land entryman who owns a water right and reclaims the land embraced in his entry to accept the conditions of said reclamation act.

Approved, June 27, 1906. (34 Stat., 519.)

REAPPRAISEMENT OF UNSOLD TOWN LOTS.

AN ACT Providing for the reappraisal of unsold lots in town sites on reclamation projects, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized, whenever he may deem it necessary, to reappraise all unsold lots within town sites on projects

under the reclamation act heretofore or hereafter appraised under the provisions of the act approved April sixteenth, nineteen hundred and six, entitled "An act providing for the withdrawal from public entry of lands needed for town-site purposes in connection with irrigation projects under the reclamation act of June seventeenth, nineteen hundred and two, and for other purposes," and the act approved June twenty-seventh, nineteen hundred and six, entitled "An act providing for the subdivision of lands entered under the reclamation act, and for other purposes"; and thereafter to proceed with the sale of such town lots in accordance with said acts.

SEC. 2. That in the sale of town lots under the provisions of the said acts of April sixteenth and June twenty-seventh, nineteen hundred and six, the Secretary of the Interior may, in his discretion, require payment for such town lots in full at time of sale or in annual installments, not exceeding five, with interest at the rate of six per centum per annum on deferred payments.

Approved, June 11, 1910. (36 Stat., 465.)

CONVEYANCE OF BLOCK IN POWELL TOWNSITE TO SCHOOL DISTRICT.

AN ACT Making a grant of lands for school purposes in block numbered thirty-one, town site of Powell, Shoshoni reclamation project, Wyoming.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized and directed to issue patent conveying block thirty-one, town site of Powell, on Shoshoni reclamation project, Wyoming, to school district numbered two, Park County, Wyoming.

Approved, August 21, 1912. (37 Stat., 322.)

EXTENSION OF RECLAMATION ACT TO TEXAS.

AN ACT To extend the irrigation act to the State of Texas.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of the act entitled "An act appropriating the receipts from the sale and disposal of public lands in certain States and Territories to the construction of irrigation works for the reclamation of arid lands," approved June seventeenth, nineteen hundred and two, be, and the same are hereby, extended so as to include and apply to the State of Texas.

Approved, June 12, 1906. (34 Stat., 259.)

ADVANCES TO THE RECLAMATION FUND.

AN ACT To authorize advances to the "reclamation fund," and for the issue and disposal of certificates of indebtedness in reimbursement therefor, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That to enable the Secretary of the Interior to complete government reclamation projects heretofore begun, the Secretary of the Treasury is authorized, upon request of the Secretary of the Interior, to transfer from time to time to the credit of the reclamation fund created by the act entitled "An act appropriating the receipts from the sale and disposal of public lands in certain States and Territories to the construction of irrigation works for the reclamation of arid lands," approved June seventeenth, nineteen hundred and two, such sum or sums, not exceeding in the aggregate twenty million dollars, as the Secretary of the Interior may deem necessary to complete the said reclamation projects, and such extensions thereof as he may deem proper and necessary to the successful and profitable operation and maintenance thereof or to protect water rights pertaining thereto claimed by the United States, provided the same shall be approved by the President of the United States; and such sum or sums as may be required to comply with the foregoing authority are hereby appropriated out of any money in the Treasury not otherwise appropriated: *Provided*, That the sums hereby authorized to be transferred to the reclamation fund shall be so transferred only as such sums shall be actually needed to meet payments for work performed under existing law: *And provided further*, That all sums so transferred shall be reimbursed to the Treasury from the reclamation fund, as hereinafter provided: *And provided further*, That no part of this appropriation shall be expended upon any existing project until it shall have been examined and reported upon by a board of engineer officers of the Army, designated by the President of the United States, and until it shall be approved by the President as feasible and practicable and worthy of such expenditure; nor shall any portion of this appropriation be expended upon any new project.

SEC. 2. That for the purpose of providing the Treasury with funds for such advances to the reclamation fund, the Secretary of the Treasury is authorized to issue certificates of indebtedness of the United States in such form as he may prescribe and in denominations of fifty dollars, or multiples of that sum; said certificates to be redeemable at the option of the United States at any time after three years from the date of their issue and to be payable five years after such date, and to bear interest, payable semiannually, at not exceeding three per centum per annum; the principal and interest to be payable in gold coin of the United States. The certificates of

indebtedness herein authorized may be disposed of by the Secretary of the Treasury at not less than par, under such rules and regulations as he may prescribe, giving all citizens of the United States an equal opportunity to subscribe therefor, but no commission shall be allowed and the aggregate issue of such certificates shall not exceed the amount of all advances made to said reclamation fund, and in no event shall the same exceed the sum of twenty million dollars. The certificates of indebtedness herein authorized shall be exempt from taxes or duties of the United States as well as from taxation in any form by or under state, municipal, or local authority; and a sum not exceeding one-tenth of one per centum of the amount of the certificates of indebtedness issued under this act is hereby appropriated, out of any money in the Treasury not otherwise appropriated, to pay the expense of preparing, advertising, and issuing the same.

SEC. 3. That beginning five years after the date of the first advance to the reclamation fund under this act, fifty per centum of the annual receipts of the reclamation fund shall be paid into the general fund of the Treasury of the United States until payment so made shall equal the aggregate amount of advances made by the Treasury to said reclamation fund, together with interest paid on the certificates of indebtedness issued under this act and any expense incident to preparing, advertising, and issuing the same.

SEC. 4. That all money placed to the credit of the reclamation fund in pursuance of this act shall be devoted exclusively to the completion of work on reclamation projects heretofore begun as hereinbefore provided, and the same shall be included with all other expenses in future estimates of construction, operation, or maintenance, and hereafter no irrigation project contemplated by said act of June seventeenth, nineteen hundred and two, shall be begun unless and until the same shall have been recommended by the Secretary of the Interior and approved by the direct order of the President of the United States.

SEC. 5. [Amended by act of Congress approved February 18, 1911, 36 Stat., 917.] That no entry shall be hereafter made and no entryman shall be permitted to go upon lands reserved for irrigation purposes until the Secretary of the Interior shall have established the unit of acreage and fixed the water charges and the date when the water can be applied and made public announcement of the same.

SEC. 6. That section nine of said act of Congress, approved June seventeenth, nineteen hundred and two, entitled "An act appropriating the receipts from the sale and disposal of public lands in certain States and Territories to the construction of irrigation works for the reclamation of arid lands," is hereby repealed.

Approved, June 25, 1910. (36 Stat., 835.)

SALE OF LANDS ACQUIRED UNDER THE RECLAMATION ACT.

AN ACT To provide for the sale of lands acquired under the provisions of the reclamation act and which are not needed for the purposes of that act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever in the opinion of the Secretary of the Interior any lands which have been acquired under the provisions of the act of June seventeenth, nineteen hundred and two (Thirty-second Statutes, page three hundred and eighty-eight), commonly called the "reclamation act," or under the provisions of any act amendatory thereof or supplementary thereto, for any irrigation works contemplated by said reclamation act are not needed for the purposes for which they were acquired, said Secretary of the Interior may cause said lands, together with the improvements thereon, to be appraised by three disinterested persons, to be appointed by him, and thereafter to sell the same for not less than the appraised value at public auction to the highest bidder, after giving public notice of the time and place of sale by posting upon the land and by publication for not less than thirty days in a newspaper of general circulation in the vicinity of the land.

SEC. 2. That upon payment of the purchase price, the Secretary of the Interior is authorized by appropriate deed to convey all the right, title, and interest of the United States of, in, and to said lands to the purchaser at said sale, subject, however, to such reservations, limitations, or conditions as said Secretary may deem proper: *Provided*, That not over one hundred and sixty acres shall be sold to any one person.

SEC. 3. That the moneys derived from the sale of such lands shall be covered into the reclamation fund and be placed to the credit of the project for which such lands had been acquired.

Approved, February 2, 1911. (36 Stat., 895.)

PUBLIC NOTICES AND WATER-RIGHT APPLICATIONS.

[Curtis Act.]

AN ACT To authorize the Secretary of the Interior to withdraw public notices issued under section four of the reclamation act, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior may, in his discretion, withdraw any public notice heretofore issued under section four of the reclamation act of June seventeenth, nineteen hundred and two, and he may agree to such modification of water-right applications heretofore duly filed or contracts with water users' associations and others, entered

into prior to the passage of this act, as he may deem advisable, or he may consent to the abrogation of such water-right applications and contracts, and proceed in all respects as if no such notice had been given.

Approved, February 13, 1911. (36 Stat., 902.)

ASSIGNMENT OF RECLAMATION HOMESTEAD ENTRIES.

AN ACT Providing that entrymen for homesteads within reclamation projects may assign their entries upon satisfactory proof of residence, improvement, and cultivation for five years the same as though said entry had been made under the original homestead act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the filing with the Commissioner of the General Land Office of satisfactory proof of residence, improvement, and cultivation for the five years required by law, persons who have or shall make homestead entries within reclamation projects under the provisions of the act of June seventeenth, nineteen hundred and two, may assign such entries, or any part thereof, to other persons, and such assignees, upon submitting proof of the reclamation of the lands and upon payment of the charges apportioned against the same as provided in the said act of June seventeenth, nineteen hundred and two, may receive from the United States a patent for the lands: *Provided,* That all assignments made under the provisions of this act shall be subject to the limitations, charges, terms, and conditions of the reclamation act.

Approved, June 23, 1910. (36 Stat., 592.)

ASSIGNMENT OF DESERT LAND ENTRIES.

AN ACT Relating to partial assignments of desert-land entries within reclamation projects made since March twenty-eighth, nineteen hundred and eight.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a desert-land entry within the exterior limits of a Government reclamation project may be assigned in whole or in part under the Act of March twenty-eighth, nineteen hundred and eight (Thirty-fifth Statutes at Large, page fifty-two), and the benefits and limitations of the Act of June twenty-seventh, nineteen hundred and six (Thirty-fourth Statutes at Large, page five hundred and twenty), shall apply to such desert-land entryman and his assignees: *Provided,* That all such assignments shall conform to and be in accordance with farm units to be established by the Secretary of the Interior upon the application of the desert-land entryman. All such assignments, heretofore made in good faith shall be recognized under this Act.

Approved, July 24, 1912. (37 Stat., 200.)

RELINQUISHMENT OF SECOND-FORM LANDS.

AN ACT To amend section five of the act of Congress of June twenty-fifth, nineteen hundred and ten, entitled "An act to authorize advances to the 'reclamation fund,' and for the issue and disposal of certificates of indebtedness in reimbursement therefor, and for other purposes."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section five of an act entitled "An act to authorize advances to the 'reclamation fund,' and for the issue and disposal of certificates of indebtedness in reimbursement therefor, and for other purposes," approved June twenty-fifth, nineteen hundred and ten (Thirty-sixth Statutes at Large, page eight hundred and thirty-five), be, and the same hereby is, amended as follows:

"SEC. 5. That no entry shall be hereafter made and no entryman shall be permitted to go upon lands reserved for irrigation purposes until the Secretary of the Interior shall have established the unit of acreage and fixed the water charges and the date when the water can be applied and make public announcement of the same: *Provided*, That where entries made prior to June twenty-fifth, nineteen hundred and ten, have been or may be relinquished in whole or in part, the lands so relinquished shall be subject to settlement and entry under the homestead law as amended by an act entitled 'An act appropriating the receipts from the sale and disposal of the public lands in certain States and Territories to the construction of irrigation works for the reclamation of arid lands,' approved June seventeenth, nineteen hundred and two (Thirty-second Statutes at Large, page three hundred and eighty-eight)."

Approved, February 18, 1911. (36 Stat., 917.)

HOMESTEAD ENTRIES.

AN ACT To amend section twenty-two hundred and ninety-one and section twenty-two hundred and ninety-seven of the Revised Statutes of the United States relating to homesteads.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section twenty-two hundred and ninety-one and section twenty-two hundred and ninety-seven of the Revised Statutes of the United States be amended to read as follows:

"SEC. 2291. No certificate, however, shall be given or patent issued therefor until the expiration of three years from the date of such entry; and if at the expiration of such time, or at any time within two years thereafter, the person making such entry, or if he be dead his widow, or in case of a widow making such entry her heirs or devisee, or in case of her death, proves by himself and by two credible witnesses that he, she, or they have a habitable house

upon the land and have actually resided upon and cultivated the same for the term of three years succeeding the time of filing the affidavit, and makes affidavit that no part of such land has been alienated, except as provided in section twenty-two hundred and eighty-eight, and that he, she, or they will bear true allegiance to the Government of the United States, then in such case he, she, or they, if at that time citizens of the United States, shall be entitled to a patent, as in other cases provided by law: *Provided*, That upon filing in the local land office notice of the beginning of such absence, the entryman shall be entitled to a continuous leave of absence from the land for a period not exceeding five months in each year after establishing residence, and upon the termination of such absence the entryman shall file a notice of such termination in the local land office, but in case of commutation the fourteen months' actual residence as now required by law must be shown, and the person commuting must be at the time a citizen of the United States: *Provided*, That when the person making entry dies before the offer of final proof those succeeding to the entry must show that the entryman had complied with the law in all respects to the date of his death and that they have since complied with the law in all respects, as would have been required of the entryman had he lived, excepting that they are relieved from any requirement of residence upon the land: *Provided further*, That the entryman shall, in order to comply with the requirements of cultivation herein provided for, cultivate not less than one-sixteenth of the area of his entry, beginning with the second year of the entry, and not less than one-eighth, beginning with the third year of the entry, and until final proof, except that in the case of entries under section six of the enlarged-homestead law double the area of cultivation herein provided shall be required, but the Secretary of the Interior may, upon a satisfactory showing, under rules and regulations prescribed by him, reduce the required area of cultivation: *Provided*, That the above provision as to cultivation shall not apply to entries under the Act of April twenty-eighth, nineteen hundred and four, commonly known as the Kinkaid Act, or entries under the Act of June seventeenth, nineteen hundred and two, commonly known as the Reclamation Act, and that the provisions of this section relative to the homestead period shall apply to all unperfected entries as well as entries hereafter made upon which residence is required: *Provided*, That the Secretary of the Interior shall, within sixty days after the passage of this Act, send a copy of the same to each homestead entryman of record who may be affected thereby, by ordinary mail to his last known address, and any such entryman may, by giving notice within one hundred and twenty days after the passage of this Act, by registered letter to the register and receiver of the local land office, elect to make proof upon his entry under the law under which the same was made without regard to the provisions of this Act."

"SEC. 2297. If, at any time after the filing of the affidavit as required in section twenty-two hundred and ninety and before the expiration of the three years mentioned in section twenty-two hundred and ninety-one, it is proved, after due notice to the settler, to the satisfaction of the register of the land office that the person having filed such affidavit has failed to establish residence within six months after the date of entry, or abandoned the land for more than six months at any time, then and in that event the land so entered shall revert to the Government: *Provided*, That the three years' period of residence herein fixed shall date from the time of establishing actual permanent residence upon the land: *And provided further*, That where there may be climatic reasons, sickness, or other unavoidable cause, the Commissioner of the General Land Office may, in his discretion, allow the settler twelve months from the date of filing in which to commence his residence on said land under such rules and regulations as he may prescribe."

Approved, June 6, 1912. (37 Stat., 123.)

LEAVE OF ABSENCE TO HOMESTEADERS.

AN ACT Granting leaves of absence to homesteaders on lands to be irrigated under the provisions of the act of June 17, 1902.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all qualified entrymen who have heretofore made bona fide entry upon lands proposed to be irrigated under the provisions of the act of June seventeenth, nineteen hundred and two, known as the national irrigation act, may, upon application and a showing that they have made substantial improvements, and that water is not available for the irrigation of their said lands, within the discretion of the Secretary of the Interior, obtain leave of absence from their entries, until water for irrigation is turned into the main irrigation canals from which the land is to be irrigated: *Provided*, That the period of actual absence under this act shall not be deducted from the full time of residence required by law.

Approved, June 25, 1910. (36 Stat., 864.)

PATENTS ON RECLAMATION ENTRIES, ETC.

AN ACT Providing for patents on reclamation entries, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any homestead entryman under the Act of June seventeenth, nineteen hundred and two, known as the Reclamation Act, including entrymen on ceded Indian lands, may, at any time after having complied with the provisions of law applicable to such lands as to residence, reclamation and cultivation, submit proof of such residence, reclamation

and cultivation, which proof, if found regular and satisfactory, shall entitle the entryman to a patent, and all purchasers of water-right certificates on reclamation projects shall be entitled to a final water-right certificate upon proof of the cultivation and reclamation of the land to which the certificate applies, to the extent required by the Reclamation Act for homestead entrymen: *Provided*, That no such patent or certificate shall issue until all sums due the United States on account of such land or water right at the time of issuance of patent or certificate have been paid.

SEC. 2. That every patent and water-right certificate issued under this Act shall expressly reserve to the United States a prior lien on the land patented or for which water right is certified, together with all water rights appurtenant or belonging thereto, superior to all other liens, claims or demands whatsoever for the payment of all sums due or to become due to the United States or its successors in control of the irrigation project in connection with such lands and water rights.

Upon default of payment of any amount so due title to the land shall pass to the United States free of all encumbrance, subject to the right of the defaulting debtor or any mortgagee, lien holder, judgment debtor, or subsequent purchaser to redeem the land within one year after the notice of such default shall have been given by payment of all moneys due, with eight per centum interest and cost. And the United States, at its option, acting through the Secretary of the Interior, may cause land to be sold at any time after such failure to redeem, and from the proceeds of the sale there shall be paid into the reclamation fund all moneys due, with interest as herein provided, and costs. The balance of the proceeds, if any, shall be the property of the defaulting debtor or his assignee: *Provided*, That in case of sale after failure to redeem under this section the United States shall be authorized to bid in such land at not more than the amount in default, including interest and costs.

SEC. 3. That upon full and final payment being made of all amounts due on account of the building and betterment charges to the United States or its successors in control of the project, the United States or its successors, as the case may be, shall issue upon request a certificate certifying that payment of the building and betterment charges in full has been made and that the lien upon the land has been so far satisfied and is no longer of any force or effect except the lien for annual charges for operation and maintenance: *Provided*, That no person shall at any one time or in any manner, except as hereinafter otherwise provided, acquire, own, or hold irrigable land for which entry or water-right application shall have been made under the said Reclamation Act of June seventeenth, nineteen hundred and two, and Acts supplementary thereto and amendatory thereof, before final payment in full of all installments of building and betterment charges shall have been made on account

of such land in excess of one farm unit as fixed by the Secretary of the Interior as the limit of area per entry of public land or per single ownership of private land for which a water right may be purchased respectively, nor in any case in excess of one hundred and sixty acres, nor shall water be furnished under said Acts nor a water right sold or recognized for such excess; but any such excess land acquired at any time in good faith by descent, by will, or by foreclosure of any lien may be held for two years and no longer after its acquisition; and every excess holding prohibited as aforesaid shall be forfeited to the United States by proceedings instituted by the Attorney General for that purpose in any court of competent jurisdiction; and this proviso shall be recited in every patent and water-right certificate issued by the United States under the provisions of this Act.

SEC. 4. That the Secretary of the Interior is hereby authorized to designate such bonded fiscal agents or officers of the Reclamation Service as he may deem advisable on each reclamation project, to whom shall be paid all sums due on reclamation entries or water rights, and the officials so designated shall keep a record for the information of the public of the sums paid and the amount due at any time on account of any entry made or water right purchased under the Reclamation Act; and the Secretary of the Interior shall make provision for furnishing copies of duly authenticated records of entries upon payment of reasonable fees, which copies shall be admissible in evidence, as are copies authenticated under section eight hundred and eighty-eight of the Revised Statutes.

SEC. 5. That jurisdiction of suits by the United States for the enforcement of the provisions of this Act is hereby conferred on the United States district courts of the districts in which the lands are situated.

Approved, August 9, 1912. (37 Stat., 265.)

PATENTS ON RECLAMATION PROJECT DESERT ENTRIES.

From the Deficiency Bill for 1912 and prior years.

That any desert-land entryman whose desert-land entry has been embraced within the exterior limits of any land withdrawal or irrigation project under the Act of June seventeenth, nineteen hundred and two, known as the Reclamation Act, and who may have obtained a water supply for the land embraced in any such desert-land entry from the reclamation project by the purchase of a water right certificate, may at any time after having complied with the provisions of the law applicable to such lands and upon proof of the cultivation and reclamation of the land to the extent required by the Reclamation Act for homestead entrymen, submit proof of such compliance, which proof, if found regular and satisfactory,

shall entitle the entryman to a patent and a final water right certificate under the same terms and conditions as required of homestead entrymen under the Act entitled "An Act providing for patents on reclamation entries, and for other purposes, approved August ninth, nineteen hundred and twelve."

(Approved August 26, 1912, 37 Stat., 610.)

RELIEF OF CERTAIN RECLAMATION HOMESTEAD ENTRYMEN.

AN ACT For the relief of homestead entrymen under the reclamation projects in the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no qualified entryman who prior to June twenty-fifth, nineteen hundred and ten, made bona fide entry upon lands proposed to be irrigated under the provisions of the Act of June seventeenth, nineteen hundred and two, the national reclamation law, and who established residence in good faith upon the lands entered by him, shall be subject to contest for failure to maintain residence or make improvements upon his land prior to the time when water is available for the irrigation of the lands embraced in his entry, but all such entrymen shall, within ninety days after the issuance of the public notice required by section four of the Reclamation Act, fixing the date when water will be available for irrigation, file in the local land office a water-right application for the irrigable lands embraced in his entry, in conformity with the public notice and approved farm-unit plat for the township in which his entry lies, and shall also file an affidavit that he has re-established his residence on the land with the intention of maintaining the same for a period sufficient to enable him to make final proof: *Provided*, That no such entryman shall be entitled to have counted as part of the required period of residence any period of time during which he was not actually upon the said land prior to the date of the notice aforesaid, and no application for the entry of said lands shall be received until after the expiration of the ninety days after the issuance of notice within which the entryman is hereby required to re-establish his residence and apply for water right.

Approved, April 30, 1912. (37 Stat., 105.)

DISPOSITION OF SURPLUS WATERS AND CO-OPERATION IN CONSTRUCTION.

[Warren Act.]

AN ACT To authorize the Government to contract for impounding, storing, and carriage of water, and to co-operate in the construction and use of reservoirs and canals under reclamation projects, and for other purposes.

Be it enacted by the Senate and House of Representatives of the

United States of America in Congress assembled, That whenever in carrying out the provisions of the reclamation law, storage or carrying capacity has been or may be provided in excess of the requirements of the lands to be irrigated under any project, the Secretary of the Interior, preserving a first right to lands and entrymen under the project, is hereby authorized, upon such terms as he may determine to be just and equitable, to contract for the impounding, storage, and carriage of water to an extent not exceeding such excess capacity with irrigation systems operating under the act of August eighteenth, eighteen hundred and ninety-four, known as the Carey Act, and individuals, corporations, associations, and irrigation districts organized for or engaged in furnishing or in distributing water for irrigation. Water so impounded, stored, or carried under any such contract shall be for the purpose of distribution to individual water users by the party with whom the contract is made: *Provided, however*, That water so impounded, stored, or carried shall not be used otherwise than as prescribed by law as to lands held in private ownership within Government reclamation projects. In fixing the charges under any such contract for impounding, storing, or carrying water for any irrigation system, corporation, association, district, or individual, as herein provided, the Secretary shall take into consideration the cost of construction and maintenance of the reservoir by which such water is to be impounded or stored and the canal by which it is to be carried, and such charges shall be just and equitable as to water users under the Government project. No irrigation system, district, association, corporation, or individual so contracting shall make any charge for the storage, carriage, or delivery of such water in excess of the charge paid to the United States except to such extent as may be reasonably necessary to cover cost of carriage and delivery of such water through their works.

SEC. 2. That in carrying out the provisions of said reclamation act and acts amendatory thereof or supplementary thereto, the Secretary of the Interior is authorized, upon such terms as may be agreed upon, to co-operate with irrigation districts, water users' associations, corporations, entrymen, or water users for the construction or use of such reservoirs, canals, or ditches as may be advantageously used by the Government and irrigation districts, water users' associations, corporations, entrymen, or water users for impounding, delivering, and carrying water for irrigation purposes: *Provided*, That the title to and management of the works so constructed shall be subject to the provisions of section six of said act: *Provided further*, That water shall not be furnished from any such reservoir or delivered through any such canal or ditch to any one landowner in excess of an amount sufficient to irrigate one hundred and sixty acres: *Provided*, That nothing contained in this act shall be held or construed as enlarging or attempting to enlarge

the right of the United States, under existing law, to control the waters of any stream in any State.

SEC. 3. That the moneys received in pursuance of such contracts shall be covered into the reclamation fund and be available for use under the terms of the reclamation act and the acts amendatory thereof or supplementary thereto.

Approved, February 21, 1911. (36 Stat., 925.)

RENT OF OFFICE ACCOMMODATION.

The following provision is taken from the deficiency appropriation act for the fiscal year ending June 30, 1906:

The Secretary of the Interior may authorize such expenditure as may be necessary, not exceeding a total of eight thousand dollars annually, for rent of office accommodations in the city of Washington, District of Columbia, for the Reclamation Service, payable from the Reclamation fund, established by act approved June seventeenth, nineteen hundred and two, entitled "An act appropriating the receipts from the sale and disposal of public lands in certain States and Territories to the construction of irrigation works for the reclamation of arid lands."

Approved, June 30, 1906. (34 Stat., 663.)

PURCHASES OF BOOKS AND PERIODICALS.

A provision of the sundry civil appropriation act for the fiscal year ending June 30, 1909, reads as follows:

"The Secretary of the Interior may authorize the purchase of such law books, books of reference, periodicals, engineering and statistical publications as are needed in carrying out the surveys and examinations authorized by the act of June seventeenth, nineteen hundred and two, entitled 'An act appropriating the receipts from the sale and disposal of public lands in certain States and Territories for the construction of irrigation works for the reclamation of arid lands.'"

Approved, May 27, 1908. (35 Stat., 350.)

ASSIGNMENTS OF PAY.

The act of Congress entitled "An act making appropriations for sundry civil expenses of the Government for the fiscal year ending June 30, 1909, and for other purposes," contains the following provision:

The Secretary of the Interior is hereby authorized to permit the employees of the Reclamation Service, while employed in the field, to make assignments of their pay under such regulations as he may prescribe.

Approved, May 27, 1908. (35 Stat., 350.)

INVESTIGATIONS OF RECLAMATION LANDS BY THE DEPARTMENT OF AGRICULTURE.

In the act of Congress making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1910, under the appropriations to be expended by the Bureau of Plant Industry, occurs the following:

For investigations in connection with the utilization of land reclaimed under the Reclamation Act, and other areas in the arid and semi-arid regions, seventy-six thousand six hundred and eighty dollars.

Approved, March 4, 1909. (35 Stat., 1045.)

INVESTIGATION OF WATERS OF LOWER COLORADO RIVER.

JOINT RESOLUTION Directing the Secretary of the Interior to institute an investigation relative to the use of the waters of the Colorado River for irrigation, and to report to Congress thereon.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby directed to institute an investigation of and report to the Congress on the various questions involved in connection with the use of the waters of the lower Colorado River for the irrigation of arid lands in the State of California and the Territory of Arizona with the view of determining the extent to which the waters of the said stream may be made available for the said purpose through works under the national irrigation act and by private enterprise, and as to what legislation, if any, is necessary to grant or confirm to present and future appropriators and users thereof perpetual rights to the use of said waters for irrigation.

Approved, April 28, 1904. (33 Stat., 591.)

CHANGING LEVELS OF LAKES IN CALIFORNIA AND OREGON.

AN ACT Authorizing the changing of the levels of certain lakes and the disposal of certain lands under the terms of the national reclamation act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized in carrying out any irrigation project that may be undertaken by him under the terms and conditions of the national reclamation act and which may involve the changing of the levels of Lower or Little Klamath Lake, Tule or Rhett Lake, and Goose Lake, or any river or other body of water connected therewith, in the States of Oregon and Califor-

nia, to raise or lower the level of said lakes as may be necessary and to dispose of any lands which may come into the possession of the United States as a result thereof by cession of any State or otherwise under the terms and conditions of the national reclamation act.

Approved, February 9, 1905. (33 Stat., 714.)

ACT OF CALIFORNIA STATE LEGISLATURE.

AN ACT Authorizing the United States Government to lower the water levels of any or all of the following lakes: Lower or Little Klamath Lake, Tule or Rhett Lake, Goose Lake, and Clear Lake, situated in Siskiyou and Modoc Counties, and to use any part or all of the beds of said lakes for the storage of water in connection with the irrigation and reclamation operations conducted by the Reclamation Service of the United States; also ceding to the United States all right, title, interest, or claim of the State of California to any lands uncovered by the lowering of the water levels of any or all of said lakes not already disposed of by the State.

The people of the State of California, represented in Senate and Assembly, do enact as follows:

SECTION 1. That for the purpose of aiding in the operations of irrigation and reclamation conducted by the Reclamation Service of the United States, established by the act of Congress approved June seventeenth, nineteen hundred and two (thirty-second Statutes, page three hundred and eighty-eight), known as the reclamation act, the United States is hereby authorized to lower the water levels of any or all of the following lakes: Lower or Little Klamath Lake, Tule or Rhett Lake, Goose Lake, and Clear Lake, situated in Siskiyou and Modoc Counties, as shown by the map of the United States Geological Survey, and to use any part or all of the beds of said lakes for the storage of water in connection with such operations.

SEC. 2. And there is hereby ceded to the United States all the right, title, interest, or claim of this State to any lands uncovered by the lowering of the water levels of any or all of said lakes not already disposed of by this State; and the lands hereby ceded may be disposed of by the United States free of any claim on the part of this State in any manner that may be deemed advisable by the authorized agencies of the United States in pursuance of the provisions of said reclamation act: *Provided*, That this act shall not be in effect as to lakes herein named, which lie partly in the State of Oregon, until a similar cession has been made by that State.

Approved, February 3, 1905. (Cal. Stats., 1905, p. 4.)

ACT OF OREGON STATE LEGISLATURE.

AN ACT To authorize the utilization of Upper Klamath Lake, Lower or Little Klamath Lake, and Tule or Rhett Lake, situate in Klamath County, Oregon, and Goose Lake, situate in Lake County, Oregon, in connection with the irrigation and reclamation operations of the Reclamation Service of the United States, and to cede to the United States all the right, title, interest, and claim

of the State of Oregon to any and all lands recovered by the lowering of the water levels or by the drainage of any or all of said lakes.

*Be it enacted by the Legislative Assembly of the State of Oregon;
Be it enacted by the people of the State of Oregon:*

SECTION 1. That for the purpose of aiding in the operations of irrigation and reclamation conducted by the Reclamation Service of the United States, established by the act of Congress approved June 17, 1902 (32 Stat., 388), known as the Reclamation Act, the United States is hereby authorized to lower the water level of Upper Klamath Lake, situate in Klamath County, Oregon, and to lower the water level of or to drain any or all of the following lakes: Lower or Little Klamath Lake and the Tule or Rhett Lake, situate in Klamath County, Oregon, and Goose Lake, situate in Lake County, Oregon, and to use any part or all of the beds of said lakes for the storage of water in connection with such operations.

SEC. 2. That there be, and hereby is, ceded to the United States all the right, title, interest, or claim of this State to any land uncovered by the lowering of the water levels or by the drainage of any or all of said lakes not already disposed of by the State; and the lands hereby ceded may be disposed of by the United States, free of any claim on the part of this State in any manner that may be deemed advisable by its authorized agencies, in pursuance of the provisions of said reclamation act.

Approved, January 20, 1905. (General Laws of Oregon, 1905, p. 63.)

DAMS ACROSS YELLOWSTONE RIVER, MONT.

AN ACT To authorize the Secretary of the Interior to construct dams across the Yellowstone River in Montana in connection with irrigation works.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That where, in carrying out projects under the provisions of the national reclamation act, it shall be necessary to construct dams in or across the Yellowstone River in the State of Montana, the Secretary of the Interior is hereby authorized to construct and use and operate the same in the manner and for the purposes contemplated by said reclamation act.

Approved, March 3, 1905. (33 Stat., 1045.)

FORT SHAW MILITARY RESERVATION, MONT.

AN ACT To provide for the disposition under the public land laws of the lands in the abandoned Fort Shaw Military Reservation, Montana.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized to dispose of the lands

in the abandoned Fort Shaw Military Reservation, in Montana, under the provisions of the public land laws, and the public land surveys shall be extended over the lands therein: *Provided*, That he may reserve for Indian school purposes the following-described lands in township twenty north, range two west, Montana principal meridian, as determined by the extension of the public surveys: That portion of section two lying south of Sun River, all of sections eleven, fourteen, and twenty-three, and that portion of section twenty-six lying within the present reservation boundary: *Provided further*, That before opening the reservation to entry, the Secretary of the Interior may withdraw any other lands therein needed in connection with an irrigation project under the provisions of the act of June seventeenth, nineteen hundred and two, known as the reclamation act, for use or disposition thereunder.

Approved, June 9, 1906. (34 Stat., 228.)

CONSTRUCTION OF RIO GRANDE DAM.

AN ACT Relating to the construction of a dam and reservoir on the Rio Grande, in New Mexico, for the impounding of the flood waters of said river for purposes of irrigation.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of the reclamation act approved June seventeenth, nineteen hundred and two, shall be extended for the purposes of this act to the portion of the State of Texas bordering upon the Rio Grande which can be irrigated from a dam to be constructed near Engle, in the Territory of New Mexico, on the Rio Grande, to store the flood waters of that river, and if there shall be ascertained to be sufficient land in New Mexico and in Texas which can be supplied with the stored water at a cost which shall render the project feasible and return to the reclamation fund the cost of the enterprise, then the Secretary of the Interior may proceed with the work of constructing a dam on the Rio Grande as part of the general system of irrigation, should all other conditions as regards feasibility be found satisfactory.

Approved, February 25, 1905. (33 Stat., 814.)

CONVENTION BETWEEN THE UNITED STATES AND MEXICO, PROVIDING FOR THE EQUITABLE DISTRIBUTION OF THE WATERS OF THE RIO GRANDE FOR IRRIGATION PURPOSES.

[Signed at Washington May 21, 1906; ratification advised by the Senate June 26, 1906; ratified by the President Dec. 26, 1906; ratified by Mexico Jan. 5, 1907; ratifications exchanged at Washington Jan. 16, 1907; proclaimed Jan. 16, 1907.]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.
A PROCLAMATION.

Whereas, a convention between the United States of America and the United States of Mexico, providing for the equitable distribution of the waters of the

Rio Grande for irrigation purposes, and to remove all causes of controversy between them in respect thereto, was concluded and signed by their respective plenipotentiaries at Washington on the 21st day of May, 1906, the original of which convention, being in the English and Spanish languages, is word for word as follows:

"The United States of America and the United States of Mexico being desirous to provide for the equitable distribution of the waters of the Rio Grande for irrigation purposes, and to remove all causes of controversy between them in respect thereto, and being moved by considerations of international comity, have resolved to conclude a convention for these purposes and have named as their plenipotentiaries:

"The President of the United States of America, Elihu Root, Secretary of State of the United States; and

"The President of the United States of Mexico, His Excellency Señor Don Joaquín D. Casasús, ambassador extraordinary and plenipotentiary of the United States of Mexico at Washington:

"Who, after having exhibited their respective full powers, which were found to be in good and due form, have agreed upon the following articles:

"ARTICLE I. After the completion of the proposed storage dam near Engle, N. Mex., and the distributing system auxiliary thereto, and as soon as water shall be available in said system for the purpose, the United States shall deliver to Mexico a total of 60,000 acre-feet of water annually, in the bed of the Rio Grande at the point where the head works of the Acequia Madre, known as the Old Mexican Canal, now exist above the city of Juarez, Mexico.

"ART. II. The delivery of the said amount of water shall be assured by the United States and shall be distributed through the year in the same proportions as the water supply proposed to be furnished from the said irrigation system to lands in the United States in the vicinity of El Paso, Tex., according to the following schedule, as nearly as may be possible:

	Acre-feet per month.	Correspond- ing cubic feet of water.
January	0	0
February	1,090	47,480,400
March	5,460	237,837,600
April	12,000	522,720,000
May	12,000	522,720,000
June	12,000	522,720,000
July	8,180	356,320,800
August	4,370	190,357,200
September	3,270	142,441,200
October	1,090	47,480,400
November	540	23,522,400
December	0	0
Total for the year.....	60,000	2,613,600,000

"In case, however, of extraordinary drought or serious accident to the irrigation system in the United States, the amount delivered to the Mexican Canal shall be diminished in the same proportion as the water delivered to lands under said irrigation system in the United States.

"ART. III. The said delivery shall be made without cost to Mexico, and the United States agrees to pay the whole cost of storing the said quantity of water to be delivered to Mexico, of conveying the same to the international line, of measuring the said water, and of delivering it in the river bed above the head of the Mexican Canal. It is understood that the United States assumes no obligation beyond the delivering of the water in the bed of the river above the head of the Mexican Canal.

"ART. IV. The delivery of water as herein provided is not to be construed as a recognition by the United States of any claim on the part of Mexico to the said waters; and it is agreed that in consideration of such delivery of water Mexico waives any and all claims to the waters of the Rio Grande for any purpose whatever between the head of the present Mexican Canal and Fort Quitman, Tex., and also declares fully settled and disposed of, and hereby waives, all claims heretofore asserted or existing, or that may hereafter arise, or be asserted, against the United States on account of any damages alleged to have been sustained by the owners of land in Mexico by reason of the diversion by citizens of the United States of waters of the Rio Grande.

"ART. V. The United States in entering into this treaty does not thereby con-

cede, expressly or by implication, any legal basis for any claims heretofore asserted or which may be hereafter asserted by reason of any losses incurred by the owners of land in Mexico due or alleged to be due to the diversion of the waters of the Rio Grande within the United States; nor does the United States in any way concede the establishment of any general principle or precedent by the concluding of this treaty. The understanding of both parties is that the arrangement contemplated by this treaty extends only to the portion of the Rio Grande which forms the international boundary from the head of the Mexican Canal down to Fort Quitman, Tex., and in no other case.

"ART. VI. The present convention shall be ratified by both contracting parties in accordance with their constitutional procedure, and the ratifications shall be exchanged at Washington as soon as possible.

"In witness whereof the respective plenipotentiaries have signed the convention, both in the English and Spanish languages, and have thereunto affixed their seals.

"Done in duplicate at the city of Washington this 21st day of May, 1906.

"ELIHU ROOT. [SEAL.]

"JOAQUIN D. CASASUS." [SEAL.]

And whereas the said convention has been duly ratified on both parts, and the ratifications of the two Governments were exchanged in the city of Washington on the 16th day of January, 1907:

Now, therefore, be it known that I, Theodore Roosevelt, President of the United States of America, have caused the said convention to be made public, to the end that the same and every article and clause thereof may be observed and fulfilled with good faith by the United States and the citizens thereof.

In testimony whereof I have hereunto set my hand and caused the seal of the United States of America to be affixed.

Done at the city of Washington, this 16th day of January, in the year of our Lord 1907, and of the independence of the United States of America the one hundred and thirty-first.

[SEAL.]

By the President:

ELIHU ROOT,

Secretary of State.

(34 Stat., 2953.)

THEODORE ROOSEVELT.

APPROPRIATION FOR RIO GRANDE DAM.

A provision of the sundry civil appropriation act for the fiscal year ending June 30, 1908, reads as follows:

Convention with Mexico: Toward the construction of a dam for storing and delivering sixty thousand acre-feet of water annually, in the bed of the Rio Grande, at the point where the headworks of the Acequia Madre now exists, above the city of Jaurez, Mexico, as provided by a convention between the United States and Mexico, proclaimed January sixteenth, nineteen hundred and seven, one million dollars, to be available as needed and to be expended under the direction of the Secretary of the Interior in connection with the irrigation project on the Rio Grande: *Provided*, That the balance of the cost of said irrigation project over and above the amount herein appropriated shall be allotted by the Secretary of the Interior, as may be needed and as may be available from time to time, from the reclamation fund and collected from the settlers and owners of the land benefited under the provisions of the reclamation act approved June seventeenth, nineteen hundred and two, and acts supplemental thereto or amendatory thereof.

Approved, March 4, 1907. (34 Stat., 1357.)

EXTRACTS FROM ARIZONA AND NEW MEXICO ENABLING ACT.

The following provisions are taken from the New Mexico and Arizona enabling act (36 Stat., 557-579), approved June 20, 1910:

Seventh. That there be and are reserved to the United States, with full acquiescence of the State [that is, New Mexico] all rights and powers for the carrying out of the provisions by the United States of the act of Congress entitled "An act appropriating the receipts from the sale and disposal of public lands in certain States and Territories to the construction of irrigation works for the reclamation of arid lands," approved June seventeenth, nineteen hundred and two, and acts amendatory thereof or supplementary thereto, to the same extent as if said State had remained a Territory. (36 Stat., 559.)

The same provision as to Arizona will be found at 36 Statutes at Large, 570.

[Referring to New Mexico:] Lands east of the line between ranges eighteen and nineteen east of the New Mexico principal meridian shall not be sold for less than five dollars per acre, and lands west of said line shall not be sold for less than three dollars per acre, and no lands which are or shall be susceptible of irrigation under any projects now or hereafter completed or adopted by the United States under legislation for the reclamation of lands, or under any other project for the reclamation of lands, shall be sold at less than twenty-five dollars per acre: *Provided*, That said State, at the request of the Secretary of the Interior, shall from time to time relinquish such of its lands to the United States as at any time are needed for irrigation works in connection with any such Government project; and other lands in lieu thereof are hereby granted to said State, to be selected from lands of the character named and in the manner prescribed in section eleven of this act. (36 Stat., 564.)

[Referring to Arizona:] No lands shall be sold for less than three dollars per acre, and no lands which are or shall be susceptible of irrigation under any projects now or hereafter completed or adopted by the United States under legislation for the reclamation of lands, or under any other project for the reclamation of lands, shall be sold at less than twenty-five dollars per acre: *Provided*, That said State, at the request of the Secretary of the Interior, shall from time to time relinquish such of its lands to the United States as at any time are needed for irrigation works in connection with any such Government project; and other lands in lieu thereof are hereby granted to said States, to be selected from lands of the character named and in the manner prescribed in section twenty-four of this act. (36 Stat., 574-575.)

WITHDRAWALS FROM INDIAN RESERVATIONS.

SEC. 13. That the Secretary of the Interior be, and he is hereby, authorized, in his discretion, to reserve from location, entry, sale, allotment, or other appropriation any lands within any Indian reser-

vation, valuable for power or reservoir sites, or which may be necessary for use in connection with any irrigation project heretofore or hereafter to be authorized by Congress: *Provided*, That if no irrigation project shall be authorized prior to the opening of any Indian reservation containing such power or reservoir sites the Secretary of the Interior may, in his discretion, reserve such sites pending future legislation by Congress for their disposition, and he shall report to Congress all reservations made in conformity with this act.

SEC. 14. That the Secretary of the Interior, after notice and hearing, is hereby authorized to cancel trust patents issued to Indian allottees for allotments within any power or reservoir site and for allotments or such portions of allotments as are located upon or include lands set aside, reserved or required within any Indian reservation for irrigation purposes under authority of Congress: *Provided*, That any Indian allottee whose allotment shall be so canceled shall be reimbursed for all improvements on his canceled allotment, out of any moneys available for the construction of the irrigation project for which the said power or reservoir site may be set aside: *Provided further*, That any Indian allottee whose allotment, or part thereof, is so canceled shall be allotted land of equal value within the area subject to irrigation by any such project.

Approved, June 25, 1910. (36 Stat., 858.)

EMPLOYMENT OF INDIAN LABOR ON RECLAMATION PROJECTS.

A provision of the Indian appropriation act for the fiscal year ending June 30, 1908, reads as follows:

That as far as practicable Indian labor shall be employed and purchase in the open market made from Indians, under the direction of the Secretary of the Interior. And the employment of such Indians and the hiring of their property, in connection with the construction of any irrigation project under the Reclamation Service, shall be exempt from the provisions of sections thirty-seven hundred and nine and thirty-seven hundred and forty-four, Revised Statutes.

Approved, March 1, 1907. (34 Stat., 1015.)

SALE OF LANDS ALLOTTED TO INDIANS.

A provision of the Indian appropriation act for the fiscal year ending June 30, 1907, reads as follows:

That any Indian allotted lands under any law or treaty without the power of alienation, and within a reclamation project approved by the Secretary of the Interior, may sell and convey any

part thereof, under rules and regulations prescribed by the Secretary of the Interior, but such conveyance shall be subject to his approval, and when so approved shall convey full title to the purchaser the same as if final patent without restrictions had been issued to the allottee: *Provided*, That the consideration shall be placed in the Treasury of the United States and used by the Commissioner of Indian Affairs to pay the construction charges that may be assessed against the unsold part of the allotment, and to pay the maintenance charges thereon during the trust period, and any surplus shall be a benefit running with the water right to be paid to the holder thereof.

Approved, June 21, 1906. (34 Stat., 327.)

CONVEYANCE OF LAND BY NON-COMPETENT INDIANS.

A provision of the Indian appropriation act for the fiscal year ending June 30, 1908, reads as follows:

That any non-competent Indian to whom a patent containing restrictions against alienation has been issued for an allotment of land in severalty, under any law or treaty, or who may have an interest in any allotment by inheritance, may sell or convey all or any part of such allotment or such inherited interest on such terms and conditions and under such rules and regulations as the Secretary of the Interior may prescribe, and the proceeds derived therefrom shall be used for the benefit of the allottee or heir so disposing of his land or interest, under the supervision of the Commissioner of Indian Affairs; and any conveyance made hereunder and approved by the Secretary of the Interior shall convey full title to the land or interest so sold, the same as if fee-simple patent had been issued to the allottee.

Approved, March 1, 1907. (34 Stat., 1018.)

AN ACT To authorize the Secretary of the Interior to issue patents in fee to purchasers of Indian lands under any law now existing or hereafter enacted, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the lands, or any part thereof, allotted to any Indian, or any inherited interest therein, which can be sold under existing law by authority of the Secretary of the Interior, except the lands in Oklahoma, and the States of Minnesota and South Dakota may be sold on the petition of the allottee, or his heirs, on such terms and conditions, and under such regulations as the Secretary of the Interior may prescribe; and the lands of a minor, or of a person deemed incompetent by the Secretary of the Interior to petition for himself, may be sold in the same manner, on the petition of the natural guardian

in the case of infants, and in the case of Indians deemed incompetent as aforesaid, and of orphans without a natural guardian, on petition of a person designated for the purpose by the Secretary of the Interior. That when any Indian who has heretofore received, or who may hereafter receive, an allotment of land dies before the expiration of the trust period, the Secretary of the Interior shall ascertain the legal heirs of such Indian, and if satisfied of their ability to manage their own affairs, shall cause to be issued in their names a patent in fee simple for said lands; but if he finds them incapable of managing their own affairs, the land may be sold as hereinbefore provided: *Provided*, That the proceeds derived from all sales hereunder shall be used, during the trust period, for the benefit of the allottee, or heir, so disposing of his interest, under the supervision of the Commissioner of Indian Affairs: *And, provided further*, That upon the approval of any sale hereunder by the Secretary of the Interior, he shall cause a patent in fee to issue in the name of the purchaser for the lands so sold: *And provided further*, That nothing in section one herein contained shall apply to the States of Minnesota and South Dakota.

Approved, May 29, 1908. (35 Stat., 444.)

IRRIGATION OF INDIAN LANDS.

A provision of the Indian appropriation act for the fiscal year ending June 30, 1909, reads as follows:

That in carrying out any irrigation project which may be undertaken under the provisions of the act of June seventeenth, nineteen hundred and two (Thirty-second Statutes, page three hundred and eighty-eight), known as the reclamation act, and which may make possible, and provide for, in connection with the reclamation of other lands, the irrigation of all or any part of the irrigable lands heretofore included in allotments made to Indians under the fourth section of the general allotment act, the Secretary of the Interior be, and he hereby is, authorized to make such arrangement and agreement in reference thereto as said Secretary deems for the best interest of the Indians: *Provided*, That no lien or charge for construction, operation, or maintenance shall thereby be created against any such reserved lands; *And provided further*, That to meet the necessary cost of carrying out this legislation the Secretary of the Interior is authorized to expend, out of the sum appropriated in this act for irrigation, an amount not exceeding thirteen thousand dollars.

Approved, April 30, 1908. (35 Stat., 85.)

This provision is repeated (see 35 Stat., 798) in the Indian appropriation act for the fiscal year ending June 30, 1910, which act also contains the following provision:

That the Secretary of the Interior be, and he hereby is, authorized, under the direction of the President, to allot any Indian on the public domain who has not heretofore received an allotment, in such areas as he may deem proper, not to exceed, however, eighty acres of agricultural or one hundred and sixty acres of grazing land to any one Indian, such allotment to be made and patent therefor issued in accordance with the provisions of the act of February eighth, eighteen hundred and eighty-seven (Twenty-fourth Statutes at Large, three hundred and eighty-eight).

Approved, March 3, 1909. (35 Stat., 782.)

CO-OPERATION WITH INDIAN SERVICE.

From the Indian Appropriation Act for the Fiscal Year ending June 30, 1913.

* * * * *

Provided further, That * * * nothing herein contained shall be construed to prevent the Bureau of Indian Affairs from having the benefit of consultation with engineers in other branches of the public service or carrying out existing agreements with the Reclamation Service; * * *.

Approved, August 24, 1912. (37 Stat., 518.)

IRRIGATION FOR PIMA INDIANS, ARIZ.

A provision of the Indian appropriation act for the fiscal year ending June 30, 1908, reads as follows:

That the Secretary of the Interior may, in his discretion, use such part of the three hundred thousand dollars heretofore appropriated for an irrigation system for the Pima Indians in the payment of such Indians' proportionate part of the construction of the Salt River project, and such funds may be transferred to the reclamation fund, to be expended by that service in accordance with its rules and regulations; the Indians to receive a credit upon the reclamation charge assessed against their lands under the Salt River project for the amount so transferred.

Approved, March 1, 1907. (34 Stat., 1022.)

INDIAN LANDS ALONG COLORADO RIVER.

A provision of the Indian appropriation act for the fiscal year ending June 30, 1905, reads as follows:

"SEC. 25. That in carrying out any irrigation enterprise which may be undertaken under the provisions of the reclamation act of June seventeenth, nineteen hundred and two, and which may make possible and provide for, in connection with the reclamation of other lands, the reclamation of all or any portion of the irrigable

lands on the Yuma and Colorado River Indian Reservations in California and Arizona, the Secretary of the Interior is hereby authorized to divert the waters of the Colorado River and to reclaim, utilize, and dispose of any lands in said reservations which may be irrigable by such works in like manner as though the same were a part of the public domain: *Provided*, That there shall be reserved for and allotted to each of the Indians belonging on the said reservations five* acres of the irrigable lands. The remainder of the lands irrigable in said reservations shall be disposed of to settlers under the provisions of the reclamation act: *Provided further*, That there shall be added to the charges required to be paid under said act by settlers upon the unallotted Indian lands such sum per acre as, in the opinion of the Secretary of the Interior, shall fairly represent the value of the unallotted lands in said reservations before reclamation; said sum to be paid in annual installments in the same manner as the charges under the reclamation act. Such additional sum per acre when paid shall be used to pay into the reclamation fund the charges for the reclamation of the said allotted lands, and the remainder thereof shall be placed to the credit of said Indians and shall be expended from time to time under the direction of the Secretary of the Interior for their benefit."

Approved, April 21, 1904. (33 Stat., 224.)

PYRAMID LAKE INDIAN RESERVATION, NEV.

A provision of the Indian appropriation act for the fiscal year ending June 30, 1905, reads as follows:

"SEC. 26. That in carrying out any irrigation enterprise which may be undertaken under the provisions of the reclamation act of June seventeenth, nineteen hundred and two, and which may make possible and provide for, in connection with the reclamation of other lands, the reclamation of all or any portion of the irrigable lands on the Pyramid Lake Indian Reservation, Nevada, the Secretary of the Interior is hereby authorized to reclaim, utilize, and dispose of any lands in said reservation which may be irrigable by such works in like manner as though the same were a part of the public domain: *Provided*, That there shall be reserved for and allotted to each of the Indians belonging on the said reservation five acres of the irrigable lands. The remainder of the lands irrigable in said reservation shall be disposed of to settlers under the provisions of the reclamation act: *Provided further*, That there shall be added to the charges required to be paid under said act by settlers upon the unallotted Indian lands such sum per acre as in the opinion of the Secretary of the Interior shall fairly represent the value of the unallotted lands in said reservation before reclama-

* Areas to be allotted increased to ten acres for each Indian by act of March 3, 1911. (36 Stat., 1053, 1063.)

tion, said sum to be paid in annual installments in the same manner as the charges under the reclamation act. Such additional sum per acre, when paid, shall be used to pay into the reclamation fund the charges for the reclamation of the said allotted lands, and the remainder thereof shall be placed to the credit of said Indians and shall be expended from time to time under the direction of the Secretary of the Interior for their benefit."

Approved, April 21, 1904. (33 Stat., 225.)

CROW INDIAN RESERVATION, MONT.

Provisions of "An act to ratify and amend an agreement with the Indians of the Crow Reservation, in Montana, and making appropriation to carry the same into effect," read as follows:

That in consideration of the land ceded, the United States agrees "to dispose of the same as hereinafter provided under the provisions of the reclamation act approved June seventeenth, nineteen hundred and two, the homestead, town-site, and mineral-land laws, except sections sixteen and thirty-six, or an equivalent of two sections in each township, at not less than four dollars per acre, subject to the provisions in section five. * * *

"SEC. 5. That before any of the lands by this agreement ceded are opened to settlement or entry the Commissioner of Indian Affairs shall cause the allotments to be made and the schedule to be prepared, as provided for in section four of this act, and a duplicate of said schedule shall be filed with the Commissioner of the General Land Office. Upon the completion of such allotments and the filing of such schedule and after the sale or removal of such improvements the residue of such ceded lands, except sections sixteen and thirty-six, or lands in lieu thereof, which shall be reserved for common school purposes and are hereby granted to the State of Montana for such purpose, shall be subject to withdrawal and disposition under the reclamation act of June seventeenth, nineteen hundred and two, so far as feasible irrigation projects may be found therein. The charges provided for by said reclamation act shall be in addition to the charge of four dollars per acre for the land, and shall be paid in annual installments as required under the reclamation act; and the amounts to be paid for the land shall be credited to the funds herein established for the benefit of the Crow Indians. If any lands in sections sixteen and thirty-six are included in an irrigation project under the reclamation act, the State of Montana may select in lieu thereof, as herein provided, other lands not included in any such project, in accordance with the provisions of existing law concerning school land selections. In any construction work upon the ceded lands performed directly by the United States under the reclamation act preference shall be given to the

employment of Crow Indians, or whites intermarried with them, so far as may be practicable."

Approved, April 27, 1904. (33 Stat., 357 and 360.)

A provision of the Indian appropriation act for the fiscal year ending June 30, 1910, reads as follows:

That any of the lands withdrawn under the Reclamation Act in pursuance of the provisions of section five of the act of Congress approved April twenty-seventh, nineteen hundred and four, entitled 'An act to ratify and amend an agreement with the Indians of the Crow Reservation, in Montana, and making appropriations to carry the same into effect,' which are not disposed of within five years from the date of the passage of said act, shall remain subject to disposal under the provisions of the reclamation act until otherwise directed by the Secretary of the Interior.

Approved, March 3, 1909. (35 Stat., 797.)

BLACKFEET INDIAN RESERVATION, MONT.

A provision of the Indian appropriation act for the fiscal year ending June 30, 1908, reads as follows:

That if, after the approval of the classification and appraisement, as provided herein, there shall be found lands within the limits of the reservation under irrigation projects deemed practicable under the provisions of the act of Congress approved June seventeenth, nineteen hundred and two, known as the reclamation act, said lands shall be subject to withdrawal and be disposed of under the provisions of said act, and settlers shall pay, in addition to the cost of construction and maintenance provided therein, the appraised value, as provided in this act, to the proper officers, to be covered into the Treasury of the United States to the credit of the Indians: *Provided, however,* That all lands hereby opened to settlement remaining undisposed of at the end of five years from the taking effect of this act shall be sold to the highest bidder for cash, at not less than one dollar and twenty-five cents per acre, under rules and regulations prescribed by the Secretary of the Interior; and any lands remaining unsold ten years after said lands shall have been opened to entry shall be sold to the highest bidder for cash without regard to the minimum limit above stated: *Provided,* That not more than six hundred and forty acres of land shall be sold to any one person or company.

Approved, March 1, 1907. (34 Stat., 1037.)

FORT PECK INDIAN RESERVATION, MONT.

Sections 1 and 10 of the act of Congress approved May 30, 1908, entitled "An act for the survey and allotment of lands now em-

braced within the limits of the Fort Peck Indian Reservation, in the State of Montana, and the sale and disposal of all the surplus lands after allotment," reads as follows:

That the Secretary of the Interior be, and he is hereby, authorized and directed to cause to be surveyed all the lands embraced within the limits of the Fort Peck Indian Reservation, in the State of Montana, and to cause an examination of the lands within such reservation to be made by the Reclamation Service and by experts of the Geological Survey, and if there be found any lands which it may be deemed practicable to bring under an irrigation project, or any lands bearing lignite coal, the Secretary of the Interior is hereby authorized to construct such irrigation projects and reserve such lands as may be irrigable therefrom, or necessary for irrigation works, and also coal lands as may be necessary to the construction and maintenance of any such projects.

SEC. 10. That if, after the approval of the classification and appraisal, as provided herein, there shall be found lands within the limits of the reservation deemed practicable for irrigation projects deemed practicable under the provisions of the act of Congress approved June seventeenth, nineteen hundred and two, known as the reclamation act, said lands shall be subject to withdrawal and be disposed of under the provisions of said act, and settlers shall pay, in addition to the cost of construction and maintenance provided therein, the appraised value as provided in this act, to the proper officers, to be covered into the Treasury of the United States to the credit of the Indians.

(35 Stat., 562.)

ST. MARY AND MILK RIVERS, MONTANA.

[Treaty between the United States and Great Britain relating to boundary waters between the United States and Canada. Signed at Washington, Jan. 11, 1909; ratification advised by the Senate, March 3, 1909; ratified by the President, April 1, 1910; ratified by Great Britain, March 31, 1910; ratifications exchanged at Washington, May 5, 1910; proclaimed, May 13, 1910.]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA. A PROCLAMATION.

* * * * *

ARTICLE VI. The high contracting parties agree that the St. Mary and Milk Rivers and their tributaries (in the State of Montana and the Provinces of Alberta and Saskatchewan) are to be treated as one stream for the purposes of irrigation and power, and the waters thereof shall be apportioned equally between the two countries, but in making such equal apportionment more than half may be taken from one river and less than half from the other by either country, so as to afford a more beneficial use to each. It is further agreed that in the division of such waters during the irrigation season, between the 1st of April and 31st of October, inclusive,

annually, the United States is entitled to a prior appropriation of 500 cubic feet per second of the waters of the Milk River, or so much of such amount as constitutes three-fourths of its natural flow, and that Canada is entitled to a prior appropriation of 500 cubic feet per second of the flow of St. Mary River, or so much of such amount as constitutes three-fourths of its natural flow.

The channel of the Milk River in Canada may be used at the convenience of the United States for the conveyance, while passing through Canadian territory, of waters diverted from the St. Mary River. The provisions of Article II of this treaty shall apply to any injury resulting to property in Canada from the conveyance of such waters through the Milk River.

The measurement and apportionment of the water to be used by each country shall from time to time be made jointly by the properly constituted reclamation officers of the United States and the properly constituted irrigation officers of His Majesty, under the direction of the International Joint Commission.

(36 Stat., 2451.)

FLATHEAD INDIAN RESERVATION.

From the Indian Appropriation Act for the fiscal year ending June 30, 1913.

That so much of the Act of Congress approved March third, nineteen hundred and eleven (Thirty-sixth Statutes at Large, page one thousand and sixty-six), which provides for the reservation of an easement over tracts of land bordering Flathead Lake, Montana, be, and the same hereby is, amended to read as follows: "That an easement in, to, and over all lands bordering on or adjacent to Flathead Lake, Montana, which lie below an elevation of nine feet above the high-water mark of said lake for the year nineteen hundred and nine, is hereby reserved for uses and purposes connected with storage for irrigation or development of water power, and all patents hereafter issued for any such lands shall recite such reservation."

Approved, August 24, 1912. (37 Stat., 527.)

UINTAH INDIAN RESERVATION, UTAH.

CHAP. 140.—AN ACT Making appropriations for the current and contingent expenses of the Bureau of Indian Affairs, for fulfilling treaty stipulations with various Indian tribes, and for other purposes, for the fiscal year ending June thirtieth, nineteen hundred and eleven.

* * * * *

That the Secretary of the Interior is hereby authorized to pay from the reclamation fund for the benefit of the Uintah Indians the sum of one dollar and twenty-five cents per acre for the lands in the

former Uintah Indian Reservation, in the State of Utah, which were set apart by the President for reservoir and other purposes under the provisions of the Act approved March third, nineteen hundred and five, chapter fourteen hundred and seventy-nine, and which were by the Secretary of the Interior withdrawn for irrigation works under the provisions of the Reclamation Act of June seventeenth, nineteen hundred and two, in connection with the reservoir for the Strawberry Valley project. Such payment shall be made in five annual installments, and the moneys paid shall be subject to the same disposition as the proceeds of the sales of lands in the former Indian reservation. All such payments shall be included in the cost of construction of said Strawberry Valley project to be reimbursed by the owners of lands irrigated therefrom, all receipts from said lands, as rentals or otherwise, being credited to the said owners. All right, title, and interest of the Indians in the said lands are hereby extinguished, and the title, management and control thereof shall pass to the owners of the lands irrigated from said project whenever the management and operation of the irrigation works shall so pass under the terms of the Reclamation Act.

Approved, April 4, 1910. (36 Stat., 285.)

YAKIMA INDIAN RESERVATION, WASH.

AN ACT Authorizing the disposition of surplus and allotted lands on the Yakima Indian Reservation in the State of Washington, which can be irrigated under the act of Congress approved June seventeenth, nineteen hundred and two, known as the reclamation act, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That if within the limits of the Yakima Indian Reservation, in the State of Washington, as described in the act approved December twenty-first, nineteen hundred and four, entitled "An act to authorize the sale and disposition of surplus or unallotted lands of the Yakima Indian Reservation, in the State of Washington," there shall be found surplus or unallotted lands under irrigation projects deemed practicable and undertaken under the provisions of the act of Congress approved June seventeenth, nineteen hundred and two, known as the reclamation act, the Secretary of the Interior is hereby authorized to exclude from the provisions of said act of December twenty-first, nineteen hundred and four, such surplus or unallotted lands which can be irrigated under such projects and to dispose of the same in the manner hereinafter provided, and he is further authorized to make withdrawals of such lands for the purposes provided in said reclamation act.

SEC. 2. That the irrigable surplus and unallotted lands in any such project shall be subject to homestead entry under all the provisions of the reclamation act at such time as may be fixed by the

Secretary of the Interior and at a price determined by appraisal, as provided in said act of December twenty-first, nineteen hundred and four. Payments for the land shall be made in annual installments, the number and time of beginning being fixed by the Secretary of the Interior, and shall be deposited in the Treasury of the United States and credited to the Yakima Indian fund, and disposed of as provided by section four of the said act of December twenty-first, nineteen hundred and four. Such payments shall be in addition to the charges for construction and maintenance of the irrigation system made payable into the reclamation fund by the provisions of the reclamation act. In case of failure to make any payment for such lands when due the Secretary of the Interior shall have power to cancel the entry and the corresponding water right and declare forfeited to the said Yakima Indian fund and the reclamation fund, respectively, the amounts paid on such entry and water right. The lands embraced within such canceled entry shall be subject to further entry under the reclamation act at the appraised value until otherwise directed by the President, who may by proclamation, as provided by said act of December twenty-first, nineteen hundred and four, from time to time, fix such price as he may deem most advantageous upon all lands within such projects not disposed of.

SEC. 3. That if any lands heretofore allotted or patented to Indians on said Yakima Indian Reservation shall be found irrigable under any project, the Secretary of the Interior is hereby authorized, upon the request or with the consent of such allottee or patentee, to dispose of all land in excess of twenty acres in each case, in tracts of an area approved by him and subject to all the provisions of the reclamation act to any person qualified to acquire water rights under the provisions of the reclamation act at a price satisfactory to the allottee or patentee and approved by the Secretary of the Interior, or at public sale to the highest bidder. The payments shall be made in annual installments, the number and terms being approved by the Secretary of the Interior. Such payments shall be in addition to the charges for construction and maintenance of the irrigation system made payable into the reclamation fund by the provisions of the reclamation act. In case of failure to make any payment for such lands when due, or the charges under the reclamation act, the Secretary of the Interior shall have power to cancel the entry and the corresponding water right and again dispose of the land in the manner hereinbefore provided.

SEC. 4. That from the payments received from the sale of such individual Indian lands there shall be covered into the reclamation fund the amounts fixed by the Secretary of the Interior as annual charges on account of the land retained by such Indian for the construction and maintenance of the irrigation system, as required under the reclamation act. The balance, if any, shall be deposited

in the Treasury of the United States to the credit of the individual Indians, and may be paid to any of them if, in the opinion of the Secretary of the Interior, such payments will tend to improve the condition and advance the progress of said Indians, but not otherwise.

SEC. 5. That the Secretary of the Interior is hereby authorized to cover into the reclamation fund from the money of any such Indian, either from his individual credit or from the general Yakima Indian fund, for the payment of charges for construction and maintenance, for the water rights appurtenant to the land retained by him, or for the annual maintenance charges payable on account of such water rights after the construction charge thereon has been paid in full. After unconditional title in fee has passed from the United States for any lands retained by such Indians, the water for irrigating such lands shall be furnished under the same conditions in all respects as for other lands under the project: *Provided*, That any Indian taking advantage of this act shall have a perpetual water right so long as the maintenance charges are paid whether he uses the water or not, and the Secretary of the Interior is hereby authorized to use the funds of the tribe to pay such maintenance charges, which in his discretion it is necessary to preserve said water right: *Provided, further*, That he may, in his discretion, use said funds to pay for water rights and the maintenance charges on twenty acres of any Indian allotment if the sum obtained from the sale of the allottee's land in excess of twenty acres and his interest in the tribal funds be insufficient for those purposes.

SEC. 6. That the Secretary of the Interior shall be authorized, upon compliance with the provisions of this act and of the reclamation act by any party having purchased such allotted or patented lands as herein provided, to issue patent passing unconditional title in fee by the United States as trustee for the allottee or patentee, and shall cancel any allotment as to the lands disposed of under this act.

SEC. 7. That the irrigation works heretofore constructed for the Yakima Indian Reservation may be, at a cost to be determined by the Secretary of the Interior, included in any project developed under the provisions of the reclamation act and of this act, and become a part of said project for all purposes of the reclamation act, and the cost of same shall be included in the cost of such project and be paid into the Yakima Indian fund out of the proceeds arising from the sale of water rights, from time to time, as payments on account thereof are received. The provisions of this act shall be construed as superseding or amending any provisions of the said act of December twenty-first, nineteen hundred and four, so far as any conflict may appear.

SEC. 8. That the Secretary of the Interior is hereby authorized

to perform any and all acts and to make such rules and regulations as may be necessary and proper for the purpose of carrying the provisions of this act into full force and effect.

Approved, March 6, 1906. (34 Stat., 53.)

COLVILLE INDIAN RESERVATION, WASH.

Section 12 of the act of Congress approved March 22, 1906, entitled "An act to authorize the sale and disposition of surplus or unallotted lands of the diminished Colville Indian Reservation, in the State of Washington, and for other purposes," reads as follows:

"That if any of the lands of said diminished Colville Indian Reservation can be included in any feasible irrigation project under the reclamation act of June seventeenth, nineteen hundred and two, the Secretary of the Interior is authorized to withhold said lands from disposition under this act and to dispose of them under the said reclamation act, and the charges provided for by said reclamation act shall be in addition to the appraised value of said lands fixed as hereinbefore provided and shall be paid in annual installments as required under the said reclamation act, and the amounts to be paid for the land, according to appraisalment, shall be credited to the fund herein established for the benefit of the Colville Indians.

(34 Stat., 82.)

CO-OPERATION WITH BUREAU OF PLANT INDUSTRY.

AN ACT Making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1913.

* * * * *

For investigations in connection with western irrigation agriculture, the utilization of lands reclaimed under the Reclamation Act, and other areas in the arid and semi-arid regions, sixty-nine thousand six hundred dollars.

Approved, Aug. 10, 1912. (37 Stat., 277.)

PUBLIC ACCOUNTS TO BE SETTLED IN THE DEPARTMENT OF THE TREASURY.

All claims and demands whatever by the United States or against them, and all accounts whatever in which the United States are concerned, either as debtors or as creditors, shall be settled and adjusted in the Department of the Treasury.

Sec. 236, U. S. Rev. Stat.

SUITS OF UNITED STATES AGAINST INDIVIDUALS, WHAT CREDITS ALLOWED.

In suits brought by the United States against individuals, no claim for a credit shall be admitted, upon trial, except such as appear to have been presented to the accounting officers of the Treasury for their examination, and to have been by them disallowed, in whole or in part, unless it is proved to the satisfaction of the court that the defendant is, at the time of the trial, in possession of vouchers not before in his power to procure, and that he was prevented from exhibiting a claim for such credit at the Treasury by absence from the United States or by some unavoidable accident.

Sec. 951, U. S. Rev. Stat.

EXPENSES OF CLERKS, ETC., OF UNITED STATES SENT AWAY AS WITNESSES, PAID.

When any clerk or other officer of the United States is sent away from his place of business as a witness for the Government, his necessary expenses, stated in items and sworn to, in going, returning, and attendance on the court, shall be audited and paid; but no mileage or other compensation in addition to his salary, shall in any case be allowed.

Sec. 850, U. S. Rev. Stat.

CERTAIN OFFICERS AUTHORIZED TO ADMINISTER OATHS TO TRAVEL VOUCHERS, ETC.

AN ACT Making appropriations for sundry civil expenses of the Government for the fiscal year ending June 30, 1913, and for other purposes.

SEC. 8. After June thirtieth, nineteen hundred and twelve, postmasters, assistant postmasters, collectors of customs, collectors of internal revenue, chief clerks of the various executive departments and bureaus, or clerks designated by them for the purpose, the superintendent, the acting superintendent, custodian, and principal clerks of the various national parks and other Government reservations, superintendent, acting superintendents, and principal clerks of the different Indian superintendencies or Indian agencies, and chiefs of field parties, are required, empowered, and authorized, when requested, to administer oaths, required by law or otherwise, to accounts for travel or other expenses against the United States, with like force and effect as officers having a seal; for such services when so rendered, or when rendered on demand after said date by notaries public, who at the time are also salaried officers or employees of the United States, no charge shall be made; and on and after July first, nineteen hundred and twelve, no fee or money paid

for the services herein described shall be paid or reimbursed by the United States.

Approved August 24, 1912. (37 Stat., 487.)

EXTRA ALLOWANCE TO EMPLOYEES OF THE GOVERNMENT.

No officer in any branch of the public service, or any other person whose salary, pay, or emoluments are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation, in any form whatever, for the disbursement of public money, or for any other service or duty whatsoever, unless the same is authorized by law, and the appropriation therefor explicitly states that it is for such additional pay, extra allowance, or compensation.

Sec. 1765, U. S. Rev. Stat.

EXTRA COMPENSATION OR PERQUISITES.

That no civil officer of the Government shall hereafter receive any compensation or perquisites, directly or indirectly from the Treasury or property of the United States beyond his salary or compensation allowed by law: *Provided*, That this shall not be construed to prevent the employment and payment by the Department of Justice of district attorneys, as now allowed by law for the performance of services not covered by their salaries or fees.

Approved, June 20, 1874. (18 Stat., 109.)

ACTUAL TRAVELING EXPENSES ONLY TO BE ALLOWED.

* * * That hereafter only actual traveling expenses shall be allowed to any person holding employment or appointment under the United States, except marshals, district attorneys, and clerks of the courts of the United States and their deputies; and all allowances for mileages and transportation in excess of the amount actually paid, except as above excepted, are hereby declared illegal; and no credit shall be allowed to any of the disbursing officers of the United States for payment or allowances in violation of this provision. * * *

Approved, March 3, 1875. (18 Stat., 452.)

ASSIGNMENTS OF CLAIMS.

All transfers and assignments made of any claim upon the United States, or of any part or share thereof, or interest therein, whether

absolute or conditional, and whatever may be the consideration therefor, and all powers of attorney, orders or other authorities for receiving payment of any such claim, or of any part or share thereof, shall be absolutely null and void, unless they are freely made and executed in the presence of at least two attesting witnesses, after the allowance of such a claim, the ascertainment of the amount due, and the issuing of a warrant for the payment thereof. Such transfers, assignments and powers of attorney, must recite the warrant for payment, and must be acknowledged by the person making them, before an officer having authority to take acknowledgments of deeds, and shall be certified by the officer; and it must appear by the certificate that the officer, at the time of the acknowledgment, read and fully explained the transfer, assignment, or warrant of attorney to the person acknowledging the same.

Sec. 3477, U. S. Rev. Stat.

MONEYS TO BE DEPOSITED WITHOUT DEDUCTION.

The gross amount of all moneys received, from whatever source for the use of the United States, except as otherwise provided in the next section, shall be paid by the officer or agent receiving the same into the Treasury, at as early a day as practicable, without any abatement or deduction on account of salary, fees, costs, charges, expenses, or claim of any description whatever. But nothing herein shall affect any provision relating to the revenues of the Post-Office Department.

Sec. 3617, U. S. Rev. Stat.

ADVANCES OF PUBLIC MONEYS PROHIBITED.

No advance of public money shall be made in any case whatever, and in all cases of contracts for the performance of any service, or the delivery of articles of any description, for the use of the United States, payment shall not exceed the value of the service rendered, or of the articles delivered previously to such payment. It shall, however, be lawful, under the special direction of the President, to make such advances to the disbursing officers of the Government as may be necessary to the faithful and prompt discharge of their respective duties, and to the fulfillment of the public engagements. The President may also direct such advances as he may deem necessary and proper, to persons in the military and naval service employed on distant stations, where the discharge of the pay and emoluments to which they may be entitled cannot be regularly effected.

Sec. 3648, U. S. Rev. Stat.

DUTIES AND OTHER DEBTS TO THE UNITED STATES, IN WHAT CURRENCY TO BE PAID.

SEC. 3473, R. S. All duties on imports shall be paid in gold and silver coin only, coin certificates or in demand Treasury notes, issued under the authority of the acts of July seventeenth, eighteen hundred and sixty-one, chapter five; and February twelve, eighteen hundred and sixty-two, chapter twenty; and all taxes and all other debts and demands than duties on imports, accruing or becoming due to the United States, shall be paid in gold and silver coin, Treasury notes, United States notes, or notes of national banks.

DECISIONS OF COMPTROLLER.

Section 8 of Act of July 31, 1894 (28 Stat., 162-211), provides as follows:

The balances which may from time to time be certified by the Auditors to the Division of Bookkeeping and Warrants, or to the Postmaster-General, upon the settlement of public accounts, shall be final and conclusive upon the Executive branch of the Government, except that any person whose accounts may have been settled, the head of the Executive Department, or of the board, commission, or establishment not under the jurisdiction of an Executive Department, to which the account pertains, or the Comptroller of the Treasury, may, within a year, obtain a revision of the said account by the Comptroller of the Treasury, whose decision upon such revision shall be final and conclusive upon the Executive branch of the Government. (28 Stat., 207). * * *

Any person accepting payment under a settlement by an Auditor shall be thereby precluded from obtaining a revision of such settlement as to any items upon which payment is accepted; but nothing in this Act shall prevent an Auditor from suspending items in an account in order to obtain further evidence or explanations necessary to their settlement. When suspended items are finally settled a revision may be had as in the case of the original settlement. Action upon any account or business shall not be delayed awaiting applications for revision. * * *

All decisions by Auditors making an original construction or modifying an existing construction of statutes shall be forthwith reported to the Comptroller of the Treasury, and items in any account affected by such decisions shall be suspended and payment thereof withheld until the Comptroller of the Treasury shall approve, disapprove, or modify such decisions and certify his actions to the Auditor. * * *

Disbursing officers, or the head of any Executive Department, or other establishment not under any of the Executive Departments, may apply for and the Comptroller of the Treasury shall render

his decision upon any question involving a payment to be made by them or under them, which decision, when rendered, shall govern the Auditor and the Comptroller of the Treasury in passing upon the account containing said disbursement. (28 Stat., 208.)

EXPENDITURE IN EXCESS OF APPROPRIATIONS.

That section thirty-six hundred and seventy-nine of the Revised Statutes of the United States, as amended by section four of the deficiency appropriation act approved March third, nineteen hundred and five, is hereby further amended to read as follows:

"SEC. 3679. No Executive Department or other Government establishment of the United States shall expend, in any one fiscal year, any sum in excess of appropriations made by Congress for that fiscal year, or involve the Government in any contract or other obligation for the future payment of money in excess of such appropriations unless such contract or obligation is authorized by law. Nor shall any Department or any officer of the Government accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in cases of sudden emergency involving the loss of human life or the destruction of property. All appropriations made for contingent expenses or other general purposes, except appropriations made in fulfillment of contract obligations expressly authorized by law, or for objects required or authorized by law without reference to the amounts annually appropriated therefor, shall, on or before the beginning of each fiscal year, be so apportioned by monthly or other allotments as to prevent expenditures in one portion of the year which may necessitate deficiency or additional appropriations to complete the service of the fiscal year for which said appropriations are made; and all such apportionments shall be adhered to and shall not be waived or modified except upon the happening of some extraordinary emergency or unusual circumstance which could not be anticipated at the time of making such apportionment, but this provision shall not apply to the contingent appropriations of the Senate or House of Representatives; and in case said apportionments are waived or modified as herein provided, the same shall be waived or modified in writing by the head of such Executive Department or other Government establishment having control of the expenditure, and the reasons therefor shall be fully set forth in each particular case and communicated to Congress in connection with estimates for any additional appropriations required on account thereof. Any person violating any provision of this section shall be summarily removed from office and may also be punished by a fine of not less than one hundred dollars or by imprisonment for not less than one month."

Act Feb. 27, 1906, Sec. 3. (34 Stat., 48.)

SALARIES OF GOVERNMENT EMPLOYEES.

SEC. 6. Hereafter, where the compensation of any person in the service of the United States is annual or monthly the following rules for division of time and computation of pay for services rendered are hereby established: Annual compensation shall be divided into twelve equal installments, one of which shall be the pay for each calendar month; and in making payments for a fractional part of a month one-thirtieth of one of such installments, or of a monthly compensation, shall be the daily rate of pay. For the purpose of computing such compensation and for computing time for services rendered during a fractional part of a month in connection with annual or monthly compensation, each and every month shall be held to consist of thirty days, without regard to the actual number of days in any calendar month, thus excluding the thirty-first of any calendar month from the computation and treating February as if it actually had thirty days. Any person entering the service of the United States during a thirty-one day month and serving until the end thereof shall be entitled to pay for that month from the date of entry to the thirtieth day of said month, both days inclusive; and any person entering said service during the month of February and serving until the end thereof shall be entitled to one month's pay, less as many thirtieths thereof as there were days elapsed prior to date of entry: *Provided*, That for one day's unauthorized absence on the thirty-first day of any calendar month one day's pay shall be forfeited.

Approved, June 30, 1906. (34 Stat., 763.)

ASSOCIATION FEES AND TRANSFER OF PROPERTY.

SEC. 8. No money appropriated by this or any other Act shall be expended for membership fees or dues of any officer or employee of the United States or of the District of Columbia in any society or association or for expenses of attendance of any person at any meeting or convention of members of any society or association, unless such fees, dues, or expenses are authorized to be paid by specific appropriations for such purposes or are provided for in express terms in some general appropriation.

SEC. 11. Hereafter the Superintendent of the Capitol Building and Grounds may transfer apparatus, appliances, equipments, and supplies of any kind, discontinued or permanently out of service, to such other branches of the service of the United States, or District of Columbia, whenever, with the approval of the Secretary of the Interior, in his judgment the interests of the Government service may require it. A detailed statement of all such transfers shall be submitted in the annual report to Congress of the Superintendent of the Capitol Building and Grounds.

Approved, June 26, 1912. (37 Stat., 184.)

MEMBERSHIP FEES IN SOCIETIES AND ASSOCIATIONS AND ATTENDANCE OF EMPLOYEES AT MEETINGS OR CONVENTIONS.

AN ACT Making appropriations for sundry civil expenses of the Government for the fiscal year ending June 30, 1913, and for other purposes.

* * * * *

SEC. 10. That section eight of the District of Columbia appropriation act, approved June twenty-sixth, nineteen hundred and twelve, shall not take effect or be operative during the fiscal year nineteen hundred and thirteen except to the extent that it prohibits the payment of membership fees or dues in societies or associations: *Provided*, That during the fiscal year nineteen hundred and thirteen expenses of attendance of officers or employees of the Government at any meeting or convention of members of any society or association shall be incurred only on the written authority and direction of the heads of executive departments or other Government establishments or the Government of the District of Columbia; and a detailed statement of all such expenses incurred from June thirtieth until December first, nineteen hundred and twelve, shall be submitted to Congress on or before January first, nineteen hundred and thirteen.

Approved, August 24, 1912. (37 Stat., 488.)

FALSE REPORTS, PUNISHMENT FOR.

AN ACT To provide punishment for the falsification of accounts and for making of false reports by persons in the employ of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whoever, being an officer, clerk, agent or other person holding any office or employment under the Government of the United States and, being charged with the duty of keeping accounts or records of any kind, shall, with intent to deceive, mislead, injure, or defraud the United States or any person, make in any such account or record any false or fictitious entry or record of any matter relating to or connected with his duties, or whoever with like intent shall aid or abet any such officer, clerk, agent, or other person in so doing; or whoever, being an officer, clerk, agent, or other person holding any office or employment under the Government of the United States and, being charged with the duty of receiving, holding, or paying over moneys or securities to, for, or on behalf of the United States, or of receiving or holding in trust for any person any moneys or securities, shall, with like intent, make a false report of such moneys, or securities, or whoever with like intent shall aid or abet any such officer, clerk, agent, or other person in so doing, shall be fined not

more than five thousand dollars, or imprisoned not more than ten years, or both.

Approved, March 4, 1911. (36 Stat., 1355.)

FURNISHING COPIES OF RECORDS.

AN ACT To make uniform charges for furnishing copies of records of the Department of the Interior and of its several bureaus.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior, the head of any bureau, office, or institution, or any officer of that department, may, when not prejudicial to the interests of the Government, furnish authenticated or unauthenticated copies of any official books, records, papers, documents, maps, plats, or diagrams within his custody, and charge therefor the following fees. For all written copies, at the rate of fifteen cents for each hundred words therein; for each photolithographic copy, twenty-five cents where such copies are authorized by law; for photographic copies, fifteen cents for each sheet; and for tracings or blue prints the cost of the production thereof to be determined by the officer furnishing such copies, and in addition to these fees the sum of twenty-five cents shall be charged for each certificate of verification and the seal attached to authenticated copies: *Provided*, That there shall be no charge for the making of verification of copies required for official use by the officers of any branch of the Government: *Provided further*, That only a charge of twenty-five cents shall be made for furnishing authenticated copies of any rules, regulations, or instructions printed by the Government for gratuitous distribution.

SEC. 2. That nothing in this Act shall be construed to limit or restrict in any manner the authority of the Secretary of the Interior to prescribe such rules and regulations as he may deem proper governing the inspection of the records of said department and its various bureaus by the general public, and any person having any particular interest in any of such records may be permitted to take copies of such records under such rules and regulations as may be prescribed by the Secretary of the Interior.

SEC. 3. That all authenticated copies furnished under this Act shall be admitted in evidence equally with the originals thereof.

SEC. 4. That all officers who furnish authenticated copies under this Act shall attest their authentication by the use of an official seal, which is hereby authorized for that purpose.

SEC. 5. That the Act of Congress approved April nineteenth, nineteen hundred and four, chapter thirteen hundred and ninety-six, be, and the same is hereby, repealed; but nothing in this Act shall be so construed as to repeal the provisions of sections four hundred and ninety to four hundred and ninety-three, inclusive,

and forty-nine hundred and thirty-four of the Revised Statutes, fixing the rates for patent fees; or the Act approved March third, eighteen hundred and ninety-one, chapter five hundred and forty-one, fixing a rate for certifying printed copies of specifications and drawings of patents; or of section fourteen of the Act of February twentieth, nineteen hundred and five, chapter five hundred and ninety-two, to authorize the registration of trade-marks used in commerce with foreign nations or among the several States or with Indian tribes, and to protect the same; nor shall anything in this Act be construed to repeal any of the provisions of section eight of the Act approved April twenty-sixth, nineteen hundred and six, chapter eighteen hundred and seventy-six, authorizing the officer having charge of the custody of any records pertaining to the enrollment of members of the Five Civilized Tribes of Indians to furnish certified copies of such records and charge for that service such fees as the Secretary of the Interior may prescribe; nor shall anything herein contained prevent the Secretary of the Interior, under his general power of supervision over Indian affairs, from prescribing such charges or fees for furnishing certified copies of the records of any Indian agency or Indian school as he may deem proper; and the said Secretary is hereby authorized to charge a fee of twenty-five cents for each certified copy issued by him as to the official character of any officer of his department.

SEC. 6. That all sums received under the provisions of this Act shall be deposited in the Treasury to the credit of miscellaneous receipts.

Approved, August 24, 1912. (37 Stat., 497.)

BONDS OF CONTRACTORS ON PUBLIC WORKS.

AN ACT To amend an Act approved August thirteenth, eighteen hundred and ninety-four, entitled "An Act for the protection of persons furnishing materials and labor for the construction of public works."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act for the protection of persons furnishing materials and labor for the construction of public works," approved August thirteenth, eighteen hundred and ninety-four, is hereby amended so as to read as follows:

"That hereafter any person or persons entering into a formal contract with the United States for the construction of any public building, or the prosecution and completion of any public work, or for repairs upon any public building or public work, shall be required, before commencing such work, to execute the usual penal bond, with good and sufficient sureties, with the additional obligation that such contractor or contractors shall promptly make payments to all persons supplying him or them with labor and materials

in the prosecution of the work provided for in such contract; and any person, company, or corporation who has furnished labor or materials used in the construction or repair of any public building or public work, and payment for which has not been made, shall have the right to intervene and be made a party to any action instituted by the United States on the bond of the contractor, and to have their rights and claims adjudicated in such action and judgment rendered thereon, subject, however, to the priority of the claim and judgment of the United States. If the full amount of the liability of the surety on said bond is insufficient to pay the full amount of said claims and demands, then, after paying the full amount due the United States, the remainder shall be distributed prorata among said interveners. If no suit should be brought by the United States within six months from the completion and final settlement of said contract, then the person or persons supplying the contractor with labor and materials shall, upon application therefor, and furnishing affidavit to the Department under the direction of which said work has been prosecuted that labor or materials for the prosecution of such work has been supplied by him or them, and payment for which has not been made, be furnished with a certified copy of said contract and bond, upon which he or they shall have a right of action, and shall be, and are hereby, authorized to bring suit in the name of the United States in the circuit court of the United States in the district in which said contract was to be performed and executed, irrespective of the amount in controversy in such suit, and not elsewhere, for his or their use and benefit, against said contractor and his sureties, and to prosecute the same to final judgment and execution: *Provided*, That where suit is instituted by any of such creditors on the bond of the contractor it shall not be commenced until after the complete performance of said contract and final settlement thereof, and shall be commenced within one year after the performance and final settlement of said contract, and not later: *And provided further*, That where suit is so instituted by a creditor or by creditors, only one action shall be brought, and any creditor may file his claim in such action and be made party thereto within one year from the completion of the work under said contract, and not later. If the recovery on the bond should be inadequate to pay the amounts found due to all of said creditors, judgment shall be given to each creditor prorata of the amount of the recovery. The surety on said bond may pay into court, for distribution among said claimants and creditors, the full amount of the sureties' liability, to wit, the penalty named in the bond, less any amount which said surety may have had to pay to the United States by reason of the execution of said bond, and upon so doing the surety will be relieved from further liability: *Provided further*, That in all suits instituted under the provisions of this Act such personal notice of the pendency of such suits, in-

forming them of their right to intervene as the court may order, shall be given to all known creditors, and in addition thereto notice of publication in some newspaper of general circulation, published in the State or town where the contract is being performed, for at least three successive weeks, the last publication to be at least three months before the time limited therefor."

Approved, February 24, 1905. (33 Stat., 811.)

ADVERTISEMENTS, PROPOSALS, AND CONTRACTS.

All purchases and contracts for supplies or services in any of the departments of the Government, except for personal services, shall be made by advertising a sufficient time previously for proposals respecting the same when the public exigencies do not require the immediate delivery of the articles or performance of the service. When immediate delivery or performance is required by the public exigency the articles or service required may be procured by open purchase or contract at the places and in the manner in which such articles are usually bought and sold, or such services engaged, between individuals.

Sec. 3709, U. S. Rev. Stat.

Whenever proposals for supplies have been solicited, the parties responding to such solicitation shall be duly notified of the time and place of opening the bids and be permitted to be present either in person or by attorney, and a record of each bid shall then and there be made.

Sec. 3710, U. S. Rev. Stat.

NO CONTRACT TO EXCEED APPROPRIATION.

No contract shall be entered into for the erection, repair, or furnishing of any public building, or for any public improvement which shall bind the Government to pay a larger sum of money than the amount in the Treasury appropriated for the specific purpose.

Sec. 3733, U. S. Rev. Stat.

TRANSFER OF CONTRACT PROHIBITED.

No contract or order, or any interest therein, shall be transferred by the party to whom such contract or order is given to any other party, and any such transfer shall cause the annulment of the contract or order transferred, so far as the United States are concerned. All rights of action, however, for any breach of such contract by the contracting parties, are reserved to the United States.

Sec. 3737, U. S. Rev. Stat.

MEMBER OF CONGRESS CLAUSE.

In every such contract or agreement to be made or entered into, or accepted by or on behalf of the United States, there shall be inserted an express condition that no Member of or Delegate to Congress shall be admitted to any share or part of such contract or agreement or to any benefit to arise thereupon.

Sec. 3741, U. S. Rev. Stat. (*See page 535.*)

CONTRACTS TO BE FILED IN AUDITOR'S OFFICE.

All contracts to be made, by virtue of any law, and requiring the advance of money, or in any manner connected with the settlement of public accounts, shall be deposited promptly in the offices of the auditors of the Treasury according to the nature of the contracts. *Provided*, That this section shall not apply to the existing laws in regard to the contingent funds of Congress.

Sec. 3743, U. S. Rev. Stat., as amended by Act of July 31, 1894. (28 Stat., 210.)

EXAMINATION OF ACCOUNTS.

AN ACT Making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1913, and for other purposes.

* * * * *

Hereafter the administrative examination of all public accounts, preliminary to their audit by the accounting officers of the Treasury, shall be made as contemplated by the so-called Dockery Act, approved July thirty-first, eighteen hundred and ninety-four, and all vouchers and pay rolls shall be prepared and examined by and through the administrative heads of divisions and bureaus in the executive departments and not by the disbursing clerks of said departments, except those vouchers heretofore prepared outside of Washington may continue to be so prepared and the disbursing officers shall make only such examination of vouchers as may be necessary to ascertain whether they represent legal claims against the United States.

Approved, August 23, 1912. (37 Stat., 375.)

THE RETURNS OFFICE.

Sections 3744-3747 inclusive, of the Revised Statutes, in reference to this matter, are as follows:

SEC. 3744. It shall be the duty of the Secretary of War, of the Secretary of the Navy, and of the Secretary of the Interior, to cause and require every contract made by them severally on behalf

of the Government, or by their officers under them appointed to make such contracts, to be reduced to writing, and signed by the contracting parties with their names at the end thereof; a copy of which shall be filed by the officer making and signing the contract in the Returns Office of the Department of the Interior, as soon after the contract is made as possible, and within thirty days, together with all bids, offers and proposals to him made by persons to obtain the same, and with a copy of any advertisement he may have published inviting bids, offers, or proposals for the same. All the copies and papers in relation to each contract shall be attached together by a ribbon and seal, and marked by numbers in regular order, according to the number of papers composing the whole return. (*See* SECS. 512, 515.)

SEC. 3745. It shall be the further duty of the officer, before making his return, according to the preceding section, to affix to the same his affidavit in the following form, sworn to before some magistrate having authority to administer oaths: "I do solemnly swear (or affirm) that the copy of contract hereto annexed is an exact copy of a contract made by me personally with; that I made the same fairly, without any benefit or advantage to myself, or allowing any such benefit or advantage corruptly to the said, or any other person; and that the papers accompanying include all those relating to the said contract, as required by the statute in such case made and provided."

SEC. 3746. Every officer who makes any contract, and fails or neglects to make return of the same, according to the provisions of the two preceding sections, unless from unavoidable accident or causes not within his control, shall be deemed guilty of a misdemeanor, and shall be fined not less than one hundred dollars nor more than five hundred, and imprisoned not more than six months.

SEC. 3747. It shall be the duty of the Secretary of War, of the Secretary of the Navy, and of the Secretary of the Interior to furnish every officer appointed by them with authority to make contracts on behalf of the Government with a printed letter of instructions, setting forth the duties of such officer, under the two preceding sections, and also to furnish therewith forms, printed in blank, of contracts to be made, and the affidavit of returns required to be affixed thereto, so that all the instruments may be as nearly uniform as possible.

TELEPHONE SERVICE.

AN ACT Making appropriations for the legislative, executive and judicial expenses of the Government for the fiscal year ending June 30, 1913.

* * * * *

SEC. 7. That no money appropriated by this or any other Act

shall be expended for telephone service installed in any private residence or private apartment or for tolls or other charges for telephone service from private residences or private apartments, except for long-distance telephone tolls required strictly for the public business, and so shown by vouchers duly sworn to and approved by the head of the department, division, bureau, or office in which the official using such telephone or incurring the expense of such tolls shall be employed.

Approved, August 23, 1912. (37 Stat., 414.)

NEWSPAPER ADVERTISING.

No advertisement, notice, or proposal for any Executive Department of the Government, or for any Bureau thereof, or for any office therewith connected, shall be published in any newspaper whatever, except in pursuance of a written authority for such publication from the head of such Department; and no bill for any such advertising, or publication, shall be paid, unless there be presented with such bill a copy of such written authority.

Sec. 3828, U. S. Rev. Stat.

That hereafter all advertisements, notices, proposals for contracts, and all forms of advertising required by law for the several Departments of the Government, may be paid for at a price not to exceed the commercial rates charged to private individuals, with the usual discounts; such rates to be ascertained from sworn statements to be furnished by the proprietors or publishers of the newspapers proposing so to advertise.

Approved, June 20, 1878. (20 Stat., 216.)

EIGHT-HOUR DAY.

The law in regard to the eight-hour day, so far as it relates to the reclamation service, is as follows:

Provided, That in all construction work, eight hours shall constitute a day's work, and no Mongolian labor shall be employed thereon. Section 4 of the reclamation act approved June 17, 1902. (32 Stat. 388.)

Eight hours shall constitute a day's work for all laborers, workmen, and mechanics who may be employed by or on behalf of the Government of the United States.

Sec. 3738 U. S. Rev. Stat.

Be it enacted, etc., That the service and employment of all laborers and mechanics who are now or may hereafter be employed by the Government of the United States, by the District of Columbia, or by any contractor or sub-contractor upon any of the public

works of the United States or of the said District of Columbia, is hereby limited and restricted to eight hours in any one calendar day, and it shall be unlawful for any officer of the United States Government or of the District of Columbia or any such contractor or sub-contractor whose duty it shall be to employ, direct, or control the services of such laborers or mechanics to require or permit any such laborer or mechanic to work more than eight hours in any calendar day except in case of extraordinary emergency.

SEC. 2. That any officer or agent of the Government of the United States or of the District of Columbia, or any contractor or sub-contractor whose duty it shall be to employ, direct, or control any laborer or mechanic employed upon any of the public works of the United States or of the District of Columbia who shall intentionally violate any provision of this act, shall be deemed guilty of a misdemeanor, and for each and every such offense shall, upon conviction, be punished by a fine not to exceed one thousand dollars, or by imprisonment for not more than six months, or by both such fine and imprisonment, in the discretion of the court having jurisdiction thereof.

Sections 1 and 2, act of August 1, 1892. (27 Stat., 340.)

AN ACT Limiting the hours of daily service of laborers and mechanics employed upon work done for the United States, or for any Territory, or for the District of Columbia, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That every contract hereafter made to which the United States, any Territory, or the District of Columbia is a party, and every such contract made for or on behalf of the United States, or any Territory, or said District, which may require or involve the employment of laborers or mechanics shall contain a provision that no laborer or mechanic doing any part of the work contemplated by the contract, in the employ of the contractor or any subcontractor contracting for any part of said work contemplated, shall be required or permitted to work more than eight hours in any one calendar day upon such work; and every such contract shall stipulate a penalty for each violation of such provision in such contract of five dollars for each laborer or mechanic for every calendar day in which he shall be required or permitted to labor more than eight hours upon said work; and any officer or person designated as inspector of the work to be performed under any such contract, or to aid in enforcing the fulfillment thereof, shall, upon observation or investigation, forthwith report to the proper officer of the United States, or of any Territory, or of the District of Columbia, all violations of the provisions of this Act directed to be made in every such contract, together with the name of each laborer or mechanic who has been required or permitted to labor in violation of such stipulation and the day of such

violation, and the amount of the penalties imposed according to the stipulation in any such contract shall be directed to be withheld for the use and benefit of the United States, the District of Columbia, or the Territory contracting by the officer or person whose duty it shall be to approve the payment of the moneys due under such contract, whether the violation of the provisions of such contract is by the contractor or any subcontractor. Any contractor or subcontractor aggrieved by the withholding of any penalty as hereinbefore provided shall have the right within six months thereafter to appeal to the head of the department making the contract on behalf of the United States or the Territory, and in the case of a contract made by the District of Columbia to the Commissioners thereof, who shall have power to review the action imposing the penalty, and in all such appeals from such final order whereby a contractor or subcontractor may be aggrieved by the imposition of the penalty hereinbefore provided such contractor or subcontractor may within six months after decision by such head of a department or the Commissioners of the District of Columbia file a claim in the Court of Claims, which shall have jurisdiction to hear and decide the matter in like manner as in other cases before said court.

SEC. 2. That nothing in this Act shall apply to contracts for transportation by land or water, or for the transmission of intelligence, or for the purchase of supplies by the Government, whether manufactured to conform to particular specifications or not, or for such materials or articles as may usually be bought in open market, except armor and armor plate, whether made to conform to particular specifications or not, or to the construction or repair of levees or revetments necessary for protection against floods or overflows on the navigable waters of the United States: *Provided*, That all classes of work which have been, are now, or may hereafter be performed by the Government shall, when done by contract, by individuals, firms, or corporations for or on behalf of the United States or any of the Territories or the District of Columbia, be performed in accordance with the terms and provisions of section one of this Act. The President, by Executive order, may waive the provisions and stipulations in this Act as to any specific contract or contracts during time of war or a time when war is imminent, and until January first, nineteen hundred and fifteen, as to any contract or contracts entered into in connection with the construction of the Isthmian Canal. No penalties shall be imposed for any violation of such provision in such contract due to any extraordinary events or conditions of manufacture, or to any emergency caused by fire, famine, or flood, by danger to life or to property, or by other extraordinary event or condition on account of which the President shall subsequently declare the violation to have been excusable. Nothing in this Act shall be construed to repeal or modify the Act entitled "An Act relating to the limitation of the hours of

daily service of laborers and mechanics employed upon the public works of the United States and of the District of Columbia" being chapter three hundred and fifty-two of the laws of the Fifty-second Congress, approved August first, eighteen hundred and ninety-two, as modified by the Acts of Congress approved February twenty-seventh, nineteen hundred and six, and June thirtieth, nineteen hundred and six, or apply to contracts which have been or may be entered into under the provisions of appropriation Acts approved prior to the passage of this Act.

SEC. 3. That this Act shall become effective and be in force on and after January first, nineteen hundred and thirteen.

Approved, June 19, 1912. (37 Stat., 137.)

COMPENSATION FOR INJURED EMPLOYEES.

AN ACT Granting to certain employees of the United States the right to receive from it compensation for injuries sustained in the course of their employment.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That when, on or after August first, nineteen hundred and eight, any person employed by the United States as an artisan or laborer in any of its manufacturing establishments, arsenals, or navy yards, or in the construction of river and harbor or fortification work or in hazardous employment on construction work in the reclamation of arid lands or the management and control of the same, or in hazardous employment under the Isthmian Canal Commission, is injured in the course of such employment, such employee shall be entitled to receive for one year thereafter, unless such employee, in the opinion of the Secretary of Commerce and Labor, be sooner able to resume work, the same pay as if he continued to be employed, such payment to be made under such regulations as the Secretary of Commerce and Labor may prescribe: *Provided*, That no compensation shall be paid under this act where the injury is due to the negligence or misconduct of the employee injured, nor unless said injury shall continue for more than fifteen days. All questions of negligence or misconduct shall be determined by the Secretary of Commerce and Labor.

SEC. 2. That if any artisan or laborer so employed shall die during the said year by reason of such injury received in the course of such employment, leaving a widow, or a child or children under sixteen years of age, or a dependent parent, such widow and child or children and dependent parent shall be entitled to receive, in such portions and under such regulations as the Secretary of Commerce and Labor may prescribe, the same amount, for the remainder of the said year, that said artisan or laborer would be entitled to receive as pay if such employee were alive and continued

to be employed: *Provided*, That if the widow shall die at any time during the said year her portion of said amount shall be added to the amount to be paid to the remaining beneficiaries under the provisions of this section, if there be any.

SEC. 3. That whenever an accident occurs to any employee embraced within the terms of the first section of this act, and which results in death or a probable incapacity for work, it shall be the duty of the official superior of such employee to at once report such accident and the injury resulting therefrom to the head of his bureau or independent office, and his report shall be immediately communicated through regular official channels to the Secretary of Commerce and Labor. Such report shall state, first, the time, cause, and nature of the accident and injury and the probable duration of the injury resulting therefrom; second, whether the accident arose out of or in the course of the injured person's employment; third, whether the accident was due to negligence or misconduct on the part of the employee injured; fourth, any other matters required by such rules and regulations as the Secretary of Commerce and Labor may prescribe. The head of each Department or independent office shall have power, however, to charge a special official with the duty of making such reports.

SEC. 4. That in the case of any accident which shall result in death, the persons entitled to compensation under this act or their legal representatives shall, within ninety days after such death, file with the Secretary of Commerce and Labor an affidavit setting forth their relationship to the deceased and the ground of their claim for compensation under the provisions of this act. This shall be accompanied by the certificate of the attending physician setting forth the fact and cause of death, or the non-production of the certificate shall be satisfactorily accounted for. In the case of incapacity for work lasting more than fifteen days, the injured party desiring to take the benefit of this act shall, within a reasonable period after the expiration of such time, file with his official superior, to be forwarded through regular official channels to the Secretary of Commerce and Labor, an affidavit setting forth the grounds of his claim for compensation, to be accompanied by a certificate of the attending physician as to the cause and nature of the injury and probable duration of the incapacity, or the non-production of the certificate shall be satisfactorily accounted for. If the Secretary of Commerce and Labor shall find from the report and affidavit or other evidence produced by the claimant or his or her legal representatives, or from such additional investigation as the Secretary of Commerce and Labor may direct, that a claim for compensation is established under this act, the compensation to be paid shall be determined as provided under this act and approved for payment by the Secretary of Commerce and Labor.

SEC. 5. That the employees shall, whenever and as often as required by the Secretary of Commerce and Labor, at least once in six months, submit to medical examination, to be provided and paid for under the direction of the Secretary, and if such employee refuses to submit to or obstructs such examination his or her right to compensation shall be lost for the period covered by the continuance of such refusal or obstruction.

SEC. 6. That payments under this act are only to be made to the beneficiaries or their legal representatives other than assignees, and shall not be subject to the claims of creditors.

SEC. 7. That the United States shall not exempt itself from liability under this act by any contract, agreement, rule, or regulation, and any such contract, agreement, rule, or regulation shall be pro tanto void.

SEC. 8. That all acts or parts of acts in conflict herewith or providing a different scale of compensation or otherwise regulating its payment are hereby repealed.

Approved, May 30, 1908. (35 Stat., 556.)

Note.—The act of May 30, 1908 (35 Stat., 556), was extended by the act of March 4, 1911 (36 Stat., 1452), to employees under the Ishthmian Canal Commission, and by the act of March 11, 1912 (37 Stat., 74), to employees of the Bureau of Mines and of the Forestry Service.

LEAVE OF ABSENCE.

SEC. 7. That section five of the Act making appropriations for legislative, executive, and judicial expenses, approved March third, eighteen hundred and ninety-three, is hereby amended to read as follows:

“Hereafter it shall be the duty of the heads of the several Executive Departments, in the interest of the public service, to require of all clerks and other employees, of whatever grade or class, in their respective Departments, not less than seven hours of labor each day, except Sundays and days declared public holidays by law or Executive order: *Provided*, That the heads of the Departments may, by special order, stating the reason, further extend the hours of any clerk or employee in their Departments, respectively; but in case of an extension it shall be without additional compensation: *Provided further*, That the head of any Department may grant thirty days’ annual leave with pay in any one year to each clerk or employee: *And provided further*, That where some member of the immediate family of a clerk or employee is afflicted with a contagious disease and requires the care and attendance of such employee, or where his or her presence in the Department would jeopardize the health of fellow-clerks, and in exceptional and meritorious cases, where a clerk or employee is personally ill, and

where to limit the annual leave to thirty days in any one calendar year would work peculiar hardship, it may be extended, in the discretion of the head of the Department, with pay, not exceeding thirty days in any one case or in any one calendar year.

"This section shall not be construed to mean that so long as a clerk or employee is borne upon the rolls of the Department in excess of the time herein provided for or granted that he or she shall be entitled to pay during the period of such excessive absence, but that the pay shall stop upon the expiration of the granted leave.

Approved, March 15, 1898. (30 Stat., 316.)

Nothing contained in section seven of the Act making appropriations for legislative, executive, and judicial expenses of the Government for the fiscal year eighteen hundred and ninety-nine, approved March fifteenth, eighteen hundred and ninety-eight, shall be construed to prevent the head of any Executive Department from granting thirty days' annual leave with pay in any one year to a clerk or employee, notwithstanding such clerk or employee may have had during such year not exceeding thirty days' leave with pay on account of sickness as provided in said section seven.

Approved, July 7, 1898. (30 Stat., 653.)

SEC. 4. * * * *Provided*, That the thirty days' annual leave of absence with pay in any one year to clerks and employees in the several Executive Departments authorized by existing law shall be exclusive of Sundays and legal holidays.

Approved, Feb. 24, 1899. (30 Stat., 890.)

PERMITTING SUITS BY PATENTEES AGAINST THE UNITED STATES.

AN ACT To provide additional protection for owners of patents of the United States, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever an invention described in and covered by a patent of the United States shall hereafter be used by the United States without license of the owner thereof or lawful right to use the same, such owner may recover reasonable compensation for such use by suit in the Court of Claims: *Provided, however*, That said Court of Claims shall not entertain a suit or award compensation under the provisions of this act where the claim for compensation is based on the use by the United States of any article heretofore owned, leased, used by, or in possession of the United States: *Provided further*, That in any such suit the United States may avail itself of any and all defenses, general or special, which might be pleaded by a defendant in an action for infringement, as set forth in Title Sixty

of the Revised Statutes, or otherwise: *And provided further*, That the benefits of this act shall not inure to any patentee, who, when he makes such claim, is in the employment or service of the Government of the United States; or the assignee of any such patentee; nor shall this act apply to any device discovered or invented by such employee during the time of his employment or service.

Approved, June 25, 1910. (36 Stat., 851.)

OFFENSES AGAINST THE OPERATIONS OF THE GOVERNMENT.

The following sections of the act of Congress approved March 4, 1909, entitled "An act to codify, revise and amend the penal laws of the United States" (35 Stat., 1088), were effective January 1, 1910. At the end of the sections are citations in parentheses referring to federal statutes on the same subjects in force prior to January 1, 1910:

SEC. 49. Whoever shall cut, or cause or procure to be cut, or shall wantonly destroy, or cause to be wantonly destroyed, any timber growing on the public lands of the United States; or whoever shall remove, or cause to be removed, any timber from said public lands, with intent to export or to dispose of the same; or whoever, being the owner, master, or consignee of any vessel, or the owner, director, or agent of any railroad, shall knowingly transport any timber so cut or removed from said lands, or lumber manufactured therefrom, shall be fined not more than one thousand dollars, or imprisoned not more than one year, or both. Nothing in this section shall prevent any miner or agriculturist from clearing his land in the ordinary working of his mining claim, or in the preparation of his farm for tillage, or from taking the timber necessary to support his improvements, or the taking of timber for the use of the United States. And nothing in this section shall interfere with or take away any right or privilege under any existing law of the United States to cut or remove timber from any public lands. (*See* 20 Stat., 89.)

SEC. 50. Whoever shall unlawfully cut, or aid in unlawfully cutting, or shall wantonly injure or destroy, or procure to be wantonly injured or destroyed, any tree, growing, standing, or being upon any land of the United States which, in pursuance of law, has been reserved or purchased by the United States for any public use, or upon any Indian reservation, or lands belonging to or occupied by any tribe of Indians under the authority of the United States, shall be fined not more than five hundred dollars, or imprisoned not more than one year, or both. (*See* R. S., 2461, 2475.)

SEC. 52. Whoever shall willfully set on fire, or cause to be set on fire, any timber, underbrush, or grass upon the public domain, or

shall leave or suffer fire to burn unattended near any timber or other inflammable material, shall be fined not more than five thousand dollars, or imprisoned not more than two years, or both. (*See* 31 Stat., 169.)

SEC. 53. Whoever shall build a fire in or near any forest, timber, or other inflammable material upon the public domain shall, before leaving said fire, totally extinguish the same; and whoever shall fail to do so shall be fined not more than one thousand dollars, or imprisoned not more than one year, or both. (*See* 31 Stat., 170.)

SEC. 56. Whoever shall knowingly and unlawfully break, open, or destroy any gate, fence, hedge, or wall inclosing any lands of the United States which, in pursuance of any law, have been reserved or purchased by the United States for any public use; or whoever shall drive any cattle, horses, hogs, or other livestock upon any such lands for the purpose of destroying the grass or trees on said lands, or where they may destroy the said grass or trees; or whoever shall knowingly permit his cattle, horses, hogs, or other live stock, to enter through any such inclosure upon any such lands of the United States, where such cattle, horses, hogs, or other live stock may or can destroy the grass or trees or other property of the United States on the said lands, shall be fined not more than five hundred dollars, or imprisoned not more than one year, or both: *Provided*, That nothing in this section shall be construed to apply to unreserved public lands. (*See* 18 Stat., 481.)

SEC. 57. Whoever shall willfully destroy, deface, change, or remove to another place any section corner, quarter-section corner, or meander post, on any Government line of survey, or shall willfully cut down any witness tree or any tree blazed to mark the line of a Government survey, or shall willfully deface, change, or remove any monument or bench mark of any Government survey, shall be fined not more than two hundred and fifty dollars, or imprisoned not more than six months, or both. (*See* 29 Stat., 343.)

SEC. 58. Whoever in any manner, by threats or force, shall interrupt, hinder, or prevent the surveying of the public lands, or of any private land claim which has been or may be confirmed by the United States, by the persons authorized to survey the same, in conformity with the instructions of the Commissioner of the General Land Office, shall be fined not more than three thousand dollars and imprisoned not more than three years. (*See* R. S., 2412.)

SEC. 59. Whoever, before or at the time of the public sale of any of the lands of the United States, shall bargain, contract, or agree, or attempt to bargain, contract, or agree with any other person, that the last-named person shall not bid upon or purchase the land so offered for sale, or any parcel thereof; or whoever by intimidation, combination, or unfair management shall hinder or prevent, or attempt to hinder or prevent, any person from bidding upon or purchasing any tract of land so offered for sale, shall be fined not

more than one thousand dollars, or imprisoned not more than two years, or both. (*See R. S., 2373.*)

SEC. 60. Whoever shall willfully or maliciously injure or destroy any of the works, property, or material of any telegraph, telephone, or cable line, or system, operated or controlled by the United States, whether constructed or in process of construction, or shall willfully or maliciously interfere in any way with the working or use of any such line, or system, or shall willfully or maliciously obstruct, hinder, or delay the transmission of any communication over any such line, or system, shall be fined not more than one thousand dollars, or imprisoned not more than three years, or both. (*See 18 Stat., 250.*)

SEC. 114. Whoever, being elected or appointed a Member of or Delegate to Congress, or a Resident Commissioner, shall, after his election or appointment and either before or after he has qualified, and during his continuance in office, directly or indirectly, himself, or by any other person in trust for him, or for his use or benefit, or on his account, undertake, execute, hold, or enjoy, in whole or in part, any contract or agreement, made or entered into in behalf of the United States by any officer or person authorized to make contracts on its behalf, shall be fined not more than three thousand dollars. All contracts or agreements made in violation of this section shall be void; and whenever any sum of money is advanced by the United States, in consideration of any such contract or agreement, it shall forthwith be repaid; and in case of failure or refusal to repay the same when demanded by the proper officer of the department under whose authority such contract or agreement shall have been made or entered into, suit shall at once be brought against the person so failing or refusing, and his sureties, for the recovery of the money so advanced. (*See 3739 R. S.*)

SEC. 115. Whoever, being an officer of the United States, shall on behalf of the United States, directly or indirectly make or enter into any contract, bargain, or agreement, in writing or otherwise, with any Member of or Delegate to Congress, or any Resident Commissioner, after his election or appointment as such Member, Delegate, or Resident Commissioner, and either before or after he has qualified, and during his continuance in office, shall be fined not more than three thousand dollars. (*See 3742 R. S.*) *See p. 524.*

SEC. 116. Nothing contained in the two preceding sections shall extend, or be construed to extend, to any contract or agreement made or entered into, or accepted, by any incorporated company, where such contract or agreement is made for the general benefit of such incorporation or company; nor to the purchase or sale of bills of exchange or other property by any Member of or Delegate to Congress, or Resident Commissioner, where the same are ready for delivery, and payment therefor is made, at the time of making or

entering into the contract or agreement. (*See* 3740 R. S.) *See* p. 516.

Section 14 of the act making appropriations for the construction, repair, and preservation of certain public works on rivers and harbors, and for other purposes, provides as follows:

SEC. 14. That it shall not be lawful for any person or persons to take possession of or make use of for any purpose, or build upon, alter, deface, destroy, move, injure, obstruct by fastening vessels thereto or otherwise, or in any manner whatever impair the usefulness of any sea wall, bulkhead, jetty, dike, levee, wharf, pier, or other work built by the United States, or any piece of plant, floating or otherwise, used in the construction of such work under the control of the United States, in whole or in part, for the preservation and improvement of any of its navigable waters or to prevent floods, or as boundary marks, tide gauges, surveying stations, buoys, or other established marks, nor remove for ballast or other purposes any stone or other material composing such works.

Approved, March 3, 1899. (30 Stat., 1152.)

OFFENSES WITHIN THE TERRITORIAL JURISDICTION OF THE UNITED STATES.

The following sections of the act of Congress approved March 4, 1909, entitled "An act to codify, revise, and amend the penal laws of the United States" (35 Stat., 1088), went into effect January 1, 1910. At the end of the sections are citations in parentheses referring to federal statutes on the same subjects in force prior to January 1, 1910:

SEC. 272. The crimes and offenses defined in this chapter shall be punished as herein prescribed: * * *

Third. When committed within or on any lands reserved or acquired for the exclusive use of the United States, and under the exclusive jurisdiction thereof, or any place purchased or otherwise acquired by the United States by consent of the legislature of the State in which the same shall be, for the erection of a fort, magazine, arsenal, dock-yard, or other needful building. (*See* 5339 R. S.) * * *

SEC. 289. Whoever, within the territorial limits of any State, organized Territory, or District, but within or upon any of the places now existing or hereafter reserved or acquired, described in section two hundred and seventy-two of this Act, shall do or omit the doing of any act or thing which is not made penal by any law of Congress, but which if committed or omitted within the jurisdiction of the State, Territory, or District in which such place is situated, by the laws thereof now in force would be penal, shall be

deemed guilty of a like offense and be subject to a like punishment; and every such State, Territorial, or District law shall, for the purposes of this section, continue in force, notwithstanding any subsequent repeal or amendment thereof by any such State, Territory, or District. (See 5391 R. S.)

RIGHT OF WAY FOR HIGHWAYS OVER PUBLIC LANDS.

The right of way for the construction of highways over public lands, not reserved for public uses, is hereby granted.

Sec. 2477, Rev. Stat.

RIGHT OF WAY RESERVED TO UNITED STATES.

* * * *Provided*, That in all patents for lands hereafter taken up under any of the land laws of the United States or on entries or claims validated by this act west of the one hundredth meridian, it shall be expressed that there is reserved from the lands in said patent described, a right of way thereon for ditches or canals constructed by the authority of the United States. * *

Approved, August 30, 1890. (26 Stat., 391.)

STATE LAWS.

The following is a synopsis of legislative enactments of the State or Territorial governments directly referring to the National Reclamation Act or operations thereunder:

ARIZONA.

Employees of the Geological Survey are authorized to enter upon lands within Arizona for the making of surveys authorized by Congress. (Sess. Laws, 1903, p. 137.)

The Senate and House of Representatives are memorialized to investigate a contract between the Reclamation Service and the Pacific Gas and Electric Company. (Sess. Laws, 1909, p. 297.)

Congress is memorialized to secure certain land from Mexico which, if acquired, would be a part of the Yuma project. (Sess. Laws, 1909, p. 298.)

CALIFORNIA.

The State will co-operate with the federal government's irrigation plans provided it does not "interfere with the water already appropriated or in reservoirs or now in use for irrigation purposes,

or domestic purposes, under the laws of this State. (Sess. Laws, 1905, p. 152.)

An act to provide for the recordation of contracts and subscription agreements to stock in Water Users' Associations. (Sess. Laws, 1907, p. 749; codified at Gen. Laws, Calif., Deering, 1909, Act 2983.)

An act granting rights of way for lines, roads, structures, levees, canals and excavations to the United States over the public lands of California. (Sess. Laws, 1907, p. 848; codified at Gen. Laws Calif., Deering, 1909, Act 2873.)

Congress is memorialized to take steps to secure the prompt completion of the Klamath project. (Sess. Laws, 1911, p. 1478.)

COLORADO.

For the sale of State canal No. 3 (Gunnison Tunnel) to the Reclamation Service. (Sess. Laws, 1903, p. 292; codified at Rev. Stat., Colo., 1908, p. 1614, §§ 6928, 6929.)

For the sale of State lands to the United States for irrigation projects. (Sess. Laws, 1905, p. 328, § 22; codified at Rev. Stat., 1908, p. 1220, § 5183.)

Grant of right of way to the United States over State lands for irrigation purposes. (Sess. Laws, 1905, p. 332, § 35; codified at Rev. Stat., Colo., 1908, p. 1223, § 5196; amended, Sess. Laws, 1909, p. 503.)

Fees for the organization of a water users' association, and for recording stock subscriptions, etc. (Sess. Laws, 1905, p. 360; codified at Rev. Stat., 1908, p. 400, §§ 1000 and 1001.)

An appropriation to permit the Attorney-General to investigate the acts of the Federal Government in reference to the public lands and waters. (Sess. Laws, 1909, p. 199.)

The sum of \$15,000 is appropriated to pay the expenses of an investigation of the Rio Grande and to prove the injustice of the prohibition by the Federal Government against the construction of canals and reservoirs in Colorado. (Sess. Laws, 1909, p. 206.)

For the sale of State lands within a reclamation project. (Sess. Laws, 1909, p. 505.)

Appropriating \$50,000 to investigate the Interior Department, the Reclamation Service and the Forest Service to ascertain whether the right of Colorado to control the waters in the State is being infringed. (Sess. Laws, 1911, p. 671.)

IDAHO.

For the borrowing of money by irrigation districts from the Reclamation Fund, see also Session Laws, 1907, p. 496. (Sess.

Laws, 1903, p. 166; codified at Rev. Codes, 1908, §§ 2396, 2397, 2398.)

The United States is granted right of way over State lands (Sess. Laws, 1905, p. 374; codified at Rev. Codes, 1908, § 1638); provides for the sale of State lands under irrigation projects in accordance with farm-unit classifications (codified at Rev. Codes, 1908, § 1583); exempts water users' associations from the payment of an annual corporation tax (codified at Rev. Codes, 1908, § 2842); and permits the recordation of such association's articles of incorporation and stock subscriptions without charges for the printed form. (Codified at Rev. Codes, 1908, § 2843.)

Urging the prompt beginning of work on the pumping unit of the Minidoka project. (Sess. Laws, 1907, p. 580, House Joint Memorial No. 5.)

Congress is memorialized to enact into law House Bill No. 6651 for the benefit of settlers on the Minidoka project. (Sess. Laws, 1907, p. 584, House Joint Memorial No. 4.)

For the irrigation of State lands in and adjacent to Government reclamation projects and authorizing the State Land Board to make contracts for that purpose. (Sess. Laws, 1909, p. 331.)

Memorializing Congress to enact legislation for the relief of settlers on the Minidoka project. (Sess. Laws, 1909, p. 445.)

Memorializing Congress to amend the Reclamation Act so as to provide for the commutation of homestead entries, or to permit the entrymen to obtain a conditional title after five years. (Sess. Laws, 1909, p. 448.)

Authorizing the county commissioners to secure data, etc., for the purpose of procuring Government aid to irrigation enterprises. (Sess. Laws, 1911, p. 25.)

KANSAS.

Instructing the Kansas delegation in Congress to attempt to secure an appropriation from the Reclamation Fund to develop the underflow of the Arkansas River to irrigate arid lands in the western part of Kansas. (Sess. Laws, 1905, p. 895. *See also* p. 899.)

MONTANA.

The United States may make appropriations of water in same manner and under the same conditions as individuals, and three years are allowed within which to commence work. (Sess. Laws, 1905, p. 80; codified Rev. Codes, 1907, § 4846.)

For the sale of State lands within United States irrigation project according to farm units as fixed by United States and subject

to limitations of Reclamation Act (Sess. Laws, 1905, p. 116; codified at Rev. Codes, 1907, § 2211). Also provides for conveyance to United States of any land owned by the State needed for irrigation works and grants right of way over all State lands for United States reclamation canals, etc. (Codified at Rev. Codes, 1907, § 2212.)

Exempts water users' associations organized in conformity with requirements of United States from incorporation and annual franchise tax. (Sess. Laws, 1905, p. 150; codified at Rev. Codes, 1907, § 167.)

Grants United States right to condemn existing canals when needed or condemn a right to enlarge any such canal. (Sess. Laws, 1905, p. 153; codified at Rev. Codes, 1907, § 4891.)

Joint resolution approves co-operation and aid of Federal Government in reclaiming lands and instructs all officers of State to facilitate operation of government in all ways not inconsistent with law. (Sess. Laws, 1905, p. 356.)

Joint resolution petitioning deferment in payment of water charges, Lower Yellowstone project. (Sess. Laws, 1911, p. 556.)

Joint resolution petitioning for establishment of pleasure grounds within reclamation projects. (Sess. Laws, 1911, p. 559.)

Joint resolution petitioning legislation to relieve settlers on Reclamation project in Montana east of Rocky Mountains. (Sess. Laws, 1911, p. 562.)

NEBRASKA.

Grant to the United States of right of way for ditches, etc., over State lands. (Sess. Laws, 1905, p. 599; codified at Comp. Stat., 1909, § 6047a, p. 1791.)

Authorizing county clerks and recorders to accept printed books from water users' associations organized under the National Reclamation Act and to use the same for recording stock subscriptions of such association. (Sess. Laws, 1905, p. 294; codified at Comp. Stat., 1909, § 2453a, p. 686.)

For the sale of State school lands to a lessee of lands situate within the area irrigated or to be irrigated from irrigation works constructed or controlled by the United States and to a lessee of any 40-acre tract or Government subdivision one-half of which is under irrigation. (Sess. Laws, 1907, p. 437; codified at Comp. Stat., 1909, § 5835, p. 1726-1728.)

Memorializing Congress to issue bonds for \$500,000,000 to be used in constructing reservoirs primarily for the purpose of irrigation and secondarily for the purpose of improving the rivers and checking floods, the money to be expended under the authority of the Reclamation Service. (Sess. Laws, 1909, p. 669.)

Authorizing the United States to furnish legal appropriators with stored and developed waters for irrigation purposes. (Sess. Laws, 1911, p. 495.)

For the appropriation of water by the United States. (Sess. Laws, 1911, p. 507.)

NEVADA.

For the co-operation of the State with the Secretary of the Interior in carrying out the purposes of the Reclamation Act. (Sess. Laws, 1903, p. 18, chap. 4.) Sec. 2 of said chapter was repealed by Laws, 1905, p. 66, § 1. Sec. 3 was amended by Laws, 1905, p. 193. Sec. 18 was amended by Laws, 1905, p. 66, §. 2, and new sections 23-28 were added by Laws, 1905, p. 67, § 3. The whole of said chapter 4 was repealed by Laws, 1907, p. 38, § 32. (*See also* Sess. Laws, 1911, p. 440.)

Granting the United States right of way for irrigation purposes over State lands, providing for the sale of State lands in projects in accordance with the farm unit classification, and providing for the recording of water users' association articles of incorporation and stock subscriptions. (Sess. Laws, 1905, p. 93, chap. 64.)

Assembly Memorial and Joint Resolution to the Secretary of the Interior relative to Federal aid towards the development of artesian and subterranean sources of water supply. (Sess. Laws, 1905, p. 271.)

For co-operation between the State Engineer and the Reclamation Service. (Sess. Laws, 1907, p. 32, § 10.) Nev. Session Laws, 1907, chap. 18, p. 30, is amended in many particulars by laws, 1909, p. 31, chap. 31.

Granting the United States the right of eminent domain. (Sess. Laws, 1907, p. 279.)

For the appointment by the State Engineer of Reclamation Service Engineers as assistant State Engineers. (Sess. Laws, 1909, p. 32, § 3.)

Congress memorialized to pass an act allowing extensions of time for payment of water-right charges on reclamation projects. (Sess. Laws, 1909, p. 337, Assembly joint and concurrent resolution No. 9.)

Congress requested to build fishways in Government dams, etc. (Sess. Laws, 1909, p. 337, Senate joint and concurrent resolution No. 4.)

The Secretary of the Interior memorialized to have a fish ladder put in the Derby dam, Truckee-Carson project. (Sess. Laws, 1909, p. 338, Assembly joint and concurrent resolution No. 6.)

Relative to the Truckee River and Lake Tahoe. (Sess. Laws, 1911, p. 453, Senate concurrent resolution No. 5.)

AN ACT Consenting to the use by the United States of Lake Tahoe, its waters, bed, shores, and capability of use for reservoir purposes, in connection with the Truckee-Carson Project.

SECTION 1. That for the purpose of aiding the Truckee-Carson Reclamation Project now being carried out by the Reclamation Service of the United States of America, under the Act of Congress approved June 17, 1902 (32 Stat., p. 388), known as the Reclamation Act, and acts amendatory thereof or supplementary thereto, consent is hereby given to the use by the United States of America of Lake Tahoe, situated partly in the State of California and partly in the State of Nevada, and the waters, bed, shores and capability of use for reservoir purposes thereof, in such manner and to such extent as the United States of America through its lawful agencies shall think proper for such purpose, and as fully as the State of Nevada could use the same; *provided, however*, that the consent hereby given is without prejudice to any existing rights that persons or corporations may have in Lake Tahoe or the Truckee River.

Approved, March 6, 1913.

NEW MEXICO.

An act to aid in the construction of the Reclamation Service dam at Elephant Butte. (Sess. Laws, 1905, p. 109.)

For the withdrawal of water in favor of United States, whenever the territorial irrigation engineer is advised that the United States intends to utilize said waters. (Sess. Laws, 1905, p. 277, § 22; amended, *see* Sess. Laws, 1907, p. 85, § 40.)

Protesting against the passage by the Senate of H. R. 17,939, relating to the construction of a dam and reservoir on the Rio Grande in New Mexico. (Sess. Laws, 1905, p. 382, joint memorial 3.)

The United States granted the right of eminent domain for irrigation purposes. (Sess. Laws, 1907, p. 74.)

For the filing in the office of the Territorial Engineer of the evidence of the right to use water from any works constructed by the United States, upon assignment. (Sess. Laws, 1907, p. 85, § 36.)

For a vote of thanks to the officers of the Reclamation Service and for a celebration at Carlsbad, New Mexico. (Sess. Laws, 1907, p. 305, Joint Res. No. 10.)

Protest to the Secretary of the Interior against the holding of certain agricultural lands from entry, said lands being withdrawn under the Reclamation Act. (Sess. Laws, 1907, p. 309, Joint Memorial No. 1.)

Cities obtaining water from Government irrigation projects. (Sess. Laws, 1909, p. 205.)

Protesting to the Secretary of the Interior against further holding of agricultural lands from entry. (Sess. Laws, 1909, p. 435, Joint Res. No. 20.)

NORTH DAKOTA.

Grants to United States of right of eminent domain for irrigation purposes. (Sess. Laws, 1905, p. 45, § 3; codified at Rev. Codes, 1905, § 7606.)

For the appropriation of waters by the United States. (Sess. Laws, 1905, p. 54, § 36; codified at Rev. Codes, 1905, § 7639.) 1905, § 7639.)

Grants to the United States right of way over State lands for irrigation purposes. (Sess. Laws, 1905, p. 59, § 60; codified at Rev. Codes, 1905, § 7663.)

For the sale of State lands to the United States when needed for irrigation works, also for the sale of State lands within projects according to the farm-unit classification. (Sess. Laws, 1905, p. 59-60, § 61; codified at Rev. Codes, 1905, § 7664.)

The State or municipalities may join the water users' associations, and such association is granted right of way over State lands. (Sess. Laws, 1905, p. 345; codified at Rev. Codes, §§ 7667, 7668.)

OKLAHOMA.

Government irrigation works shall, while under Government control, not be subject to Territorial inspection. (Sess. Laws, 1905, p. 284.)

"The evidence of the right to use water from any works constructed by the United States or its duly authorized agencies shall in like manner be filed in the office of the Territorial Engineer upon assignment." (Sess. Laws, 1905, p. 286.)

The appropriation of water by the United States. (Sess. Laws, 1905, p. 287.)

The United States is granted right of way over Territorial lands for ditches, etc., constructed by authority of the United States. (Sess. Laws, 1905, p. 295.)

The disposal of Territorial lands within reclamation projects is provided for. (Sess. Laws, 1905, p. 295, § 47.)

Water Users' Associations are exempted from taxes; their articles of incorporation and stock subscriptions shall be recorded without charge except for the words actually written; and the acquirement by water users' associations of prior water rights is provided for. (Sess. Laws, 1905, p. 296, §§ 48-50.)

OREGON.

The Malheur and all other water users' associations are exempt from the payment of annual corporation taxes. (Sess. Laws, 1905, p. 139.)

For the incorporation of the Malheur irrigation district to co-operate with the Reclamation Service. (Sess. Laws, 1905, pp. 195-203; Lord's Oregon Laws, §§ 6218-6231.) This act was repealed by chap. 40 of 1911, Session Laws, p. 63.

For the appropriation of water by the United States. Plans must be filed within three years from date of notice, and work must be authorized by the United States within four years. (Sess. Laws, 1905, chap. 228, sec. 2, p. 401; codified at Lord's Oregon Laws, § 6588.)

For a State hydrographic survey and a State adjudication of water rights on all streams where construction is contemplated by the United States. (Sess. Laws, 1905, chap. 228, sec. 3, p. 402; codified at Lord's Oregon Laws, § 6589.)

For hydrographic and topographic surveys and for co-operation with the United States. (Sess. Laws, 1905, chap. 228, sec. 10, p. 404; codified at Lord's Oregon Laws, § 6590.)

For the sale of State lands on reclamation projects by farm units. All State lands needed for construction works are to be conveyed to the United States without charge. (Sess. Laws, 1905, chap. 228, sec. 11, p. 405; codified at Lord's Oregon Laws, § 6591.)

The United States is granted right of way over State lands for ditches, canals or reservoirs for irrigation purposes. (Sess. Laws, 1905, chap. 228, sec. 12, p. 405; codified at Lord's Oregon Laws, § 6592.)

The Klamath Water Users' Association is relieved from the payment of annual corporation taxes, and refunds to the corporation the taxes already paid. (Sess. Laws, 1907, p. 162.)

The Umatilla River Water Users' Association is relieved from the payment of the annual license fee imposed on private corporations. (Sess. Laws, 1907, p. 287.)

For the enclosing and use of and for tree planting on portions of country roads within the limits of irrigation projects under the control of the Reclamation Service. (Sess. Laws, 1907, p. 300; codified at Lord's Oregon Laws, 1910, §§ 6472, 6473.)

Appropriation for the support, maintenance and development of an experiment station upon the Umatilla project. (Sess. Laws, 1909, p. 156, chap. 96.)

The United States is granted the right of eminent domain for irrigation purposes. (Sess. Laws, 1909, p. 342, chap. 216, § 72.)

The Oregon Senators and Representatives in Congress are requested to use their influence with the Reclamation Service to the end that the Reclamation Service may take up the Malheur irri-

gation project. (House joint memorial No. 4, Laws, 1909, p. 504.)

Irrigation districts authorized to enter into contracts with the Reclamation Service. (Laws, 1909, chap. 219, p. 364, § 1; Lord's Oregon Laws, § 6181.)

Irrigation districts authorized to enter into contract with the United States in lieu of all or part of bond issue. (Laws, 1909, chap. 219, p. 364, § 2; Lord's Oregon Laws, § 6183.)

Provides for taxation of irrigation districts to pay indebtedness to the United States. (Laws, 1909, chap. 219, p. 369, § 7; Lord's Oregon Laws, § 6193.)

The United States is granted the right of way across lands in the State for the construction of irrigation works. The Act also provides for the enlargement by the United States of existing ditches or canals. (Sess. Laws, 1911, chap. 238, p. 421.)

The Oregon Senators and Representatives in Congress are requested to use their earnest endeavors to secure the speedy completion of the Klamath and Umatilla projects. (Senate Joint Memorial No. 3; Sess. Laws, 1911, p. 531.)

The enactment by Congress is urged of a law that desert-land-entry patent within irrigation projects shall issue upon satisfactory proofs of reclamation under desert-land laws subject to the lien of the Government for the payment of the water-right charges. (Senate Joint Memorial No. 7; Sess. Laws, 1911, p. 533.)

Congress is requested to re-enact Sec. 9 of the Reclamation Act. (House Joint Memorial No. 1; Sess. Laws, 1911, p. 535.)

The maps, drawings, etc., in connection with the abandoned Owyhee project it is requested be turned over to the Owyhee Irrigation District. (House Joint Memorial No. 14; Sess. Laws, 1911, p. 542.)

SOUTH DAKOTA.

The United States is granted the right of eminent domain over State lands for the construction of irrigation works. (Sess. Laws, 1905, p. 201, § 3. *See also* Sess. Laws, 1907, p. 373, § 3.)

For the filing in the State Engineer's Office of the evidence of the right to use water from any works constructed by the United States, upon assignment. (Sess. Laws, 1905, p. 208, § 31.)

The appropriation of water by the United States. (Sess. Laws, 1905, p. 209, § 36. *See also* Sess. Laws, 1907, p. 384, § 37.)

The United States is granted right of way for irrigation purposes over State lands. (Sess. Laws, 1905, p. 214, § 57. *See also* Sess. Laws, 1907, p. 388, § 58, amended by Sess. Laws, 1911, p. 467, chap. 262.)

For the sale of State lands in reclamation projects in accordance with farm-unit classification. (Sess. Laws, 1905, p. 214, § 58. *See also* Sess. Laws, 1907, p. 389, § 59.)

The County Commissioners are authorized to accept for use as public records books of water users' associations. (Sess. Laws, 1907, p. 488, chap. 249.)

An Act relating to powers of water users' associations organized in conformity with the requirements of the United States under the Reclamation Act. (Sess. Laws, 1909, p. 155.)

TEXAS.

An Act authorizing the operation of the Reclamation Act in Texas. (Sess. Laws, 1905, p. 151.)

Water users' associations exempted from the payment of charter fees and franchise taxes. (Sess. Laws, 1911, p. 42.)

UTAH.

House Joint Resolution extending welcome to the eleventh National Irrigation Congress. (Sess. Laws, 1903, p. 3.)

An Act providing for a commission to secure to Utah the benefits of the reclamation fund. (Sess. Laws, 1903, p. 60.) This commission was abolished by Session Laws, 1905, p. 76, chap. 70.

The State Engineer may co-operate with the National Government in carrying out the Reclamation Act. (Sess. Laws, 1905, p. 146, § 6; codified at Compiled Laws, 1907, § 1266.)

Water rights from Government canals shall be appurtenant to land. (Sess. Laws, 1905, p. 162, § 60; codified at Compiled Laws, 1907, § 1288x31.)

Provisions in regard to the incorporation of water users' association. (Sess. Laws, 1905, p. 169; codified at Compiled Laws, 1907, § 316.)

Right of way granted to United States over State lands (Sess. Laws, 1905, p. 176; *see* Compiled Laws, 1907, § 2364), and provides that State lands within an irrigation project shall be sold in accordance with farm-unit classification. (*See* Compiled Laws, 1907, § 2336x.)

For the recording of articles of incorporation and stock subscriptions of water users' associations. (Sess. Laws, 1907, p. 32; codified at Compiled Laws, 1907, § 632x4.)

The right of eminent domain is granted to the United States for "all public uses authorized by the Government of the United States." (Sess. Laws, 1907, p. 143, chap. 114, § 1; *see* Compiled Laws, 1907, § 3588. *See also* Sess. Laws, 1909, p. 50.)

WASHINGTON.

The United States is granted the right of eminent domain for irrigation purposes, and the right to use a natural water course for

the delivery of water. Provision is made for the withdrawal by the State of water on behalf of the United States, for the appropriation of water by the United States in the same manner as other water is appropriated, for a right of way over State lands for Government irrigation works, for the sale of State lands in irrigation projects in accordance with the farm-unit classification, for the exemption of water users' associations from the payment of incorporation tax, and for the recording of such associations' articles of incorporation and stock subscriptions without charge for the printed forms. (Sess. Laws, 1905, p. 180, chap. 88. *See also* Rem. & Bal. An. Codes and Statutes of Wash., §§ 6408-6415.)

Congress is memorialized to take up the construction of an irrigation project along the east bank of the Columbia River in Stevens County from the mouth of Colville River south to the Ward Flats. (Sess. Laws, 1905, p. 380, Senate Joint Memorial No. 4.)

Congress is memorialized to take up the Okanogan project (Sess. Laws, 1905, p. 382, Senate Joint Memorial No. 6.)

Congress is petitioned to relieve certain homestead entrymen on the Okanogan project. (Sess. Laws, 1907, p. 778, Senate Joint Memorial No. 5.)

An Act relieving the 'Tieton Water Users' Association for expenditures made by the United States on the construction of State Road No. 5. (Sess. Laws, 1909, p. 421.)

Congress is petitioned to appropriate money for the Big Bend project. (Sess. Laws, 1909, p. 1032, House Joint Memorial No. 2.)

WYOMING.

For the construction, etc., of reservoirs. Reference is also made to reservoirs constructed by the United States. (Sess. Laws, 1903, p. 75. Sec. 7 is amended Sess. Laws, 1905, p. 14. Codified at Comp. Stat., 1910, § 746.)

The United States is granted right of way over State land for reclamation purposes. (Sess. Laws, 1905, p. 134. Codified at Comp. Stat., 1910, § 3890.)

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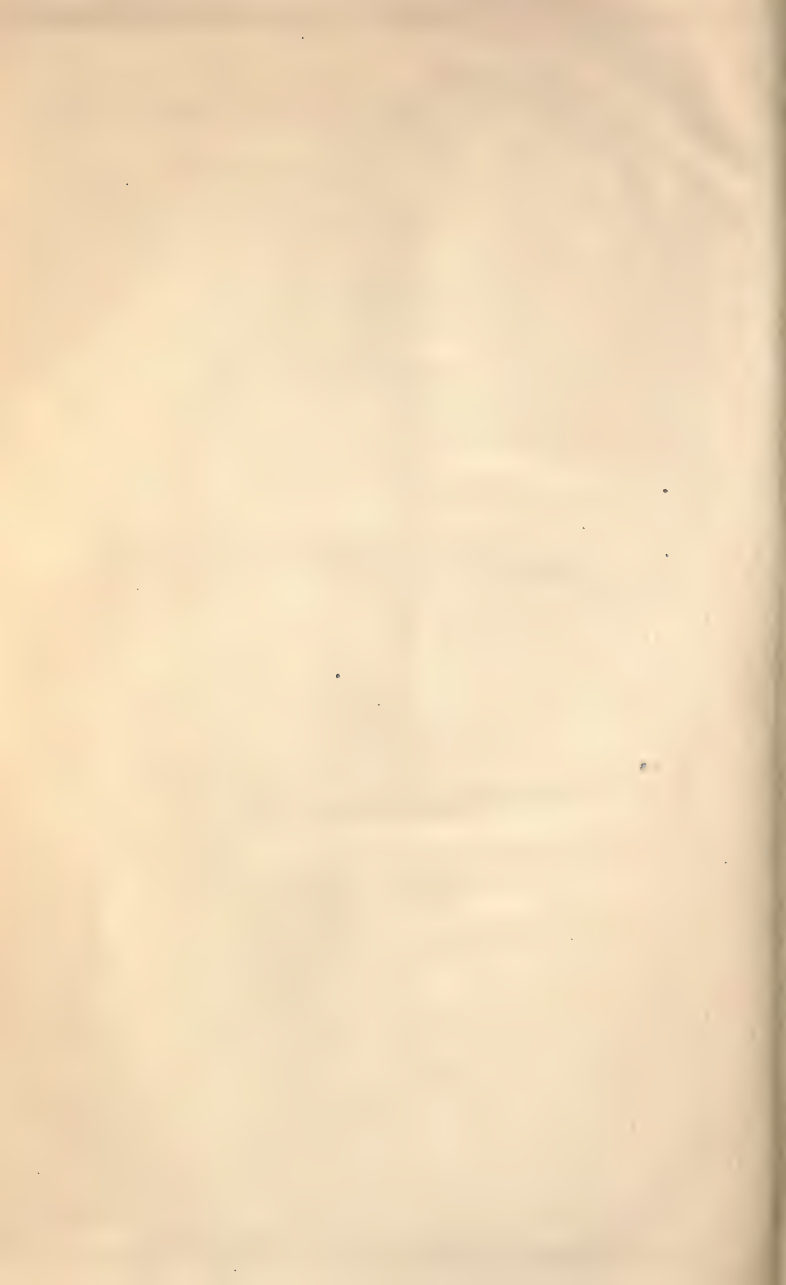
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